United Nations

Financial report and audited financial statements

for the 18-month period from 1 January 1996 to 30 June 1997

Report of the Board of Auditors

Volume II
United Nations peacekeeping operations

General Assembly
Official Records
Fifty-second Session
Supplement No. 5 (A/52/5)

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Abbreviations

IAEA	International Atomic Energy Agency
MINUGUA	United Nations Verification Mission in Guatemala
MINURSO	United Nations Mission for the Referendum in Western Sahara
MONUA	United Nations Observation Mission in angola
ONUC	United Nations Operation in the Congo
ONUCA	United Nations Observer Group in Central America
ONUMOZ	United Nations Operation in Mozambique
ONUSAL	United Nations Observer Mission in El Salvador
UNAMIC	United Nations Advance Mission in Cambodia
UNAMIR	United Nations Assistance Mission for Rwanda
UNAUB	United Nations Administrative Unit, Baghdad
UNAVEM	United Nations Angola Verification Mission
UNCRO	United Nations Confidence Restoration Operation in Croatia
UNDOF	United Nations Disengagement Observer Force
UNEF	United Nations Emergency Force
UNFICYP	United Nations Peacekeeping Force in Cyprus
UNIFIL	United Nations Interim Force in Lebanon
UNIIMOG	United Nations Iran-Iraq Military Observer Group
UNIKOM	United Nations Iraq-Kuwait Observation Mission
UNMIBH	United Nations Mission in Bosnia and Herzegovina
UNMIH	United Nations Mission in Haiti
UNMLT	United Nations Military Liaison Team in Cambodia
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNMOT	United Nations Mission of Observers in Tajikistan
UNOMIG	United Nations Observer Mission in Georgia
UNOMIL	United Nations Observer Mission in Liberia
UNOMUR	United Nations Observer Mission in Uganda-Rwanda
UNOSOM	United Nations Operation in Somalia
UNPF	United Nations Peace Forces headquarters
UNPREDEP	United Nations Preventive Deployment Force
UNPROFOR	United Nations Protection Force

UNSMIH	United Nations Support Mission in Haiti
UNTAC	United Nations Transitional Authority in Cambodia
UNTAES	United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium
UNTAG	United Nations Transition Assistance Group
UNTSO	United Nations Truce Supervision Organization

Letters of transmittal

5 November 1997

Dear Mr. Chairman,

In accordance with financial regulation 11.4, I have the honour to submit the accounts of the United Nations peacekeeping operations for the 18-month period from 1 January 1996 to 30 June 1997, which I hereby approve. The financial statements have been drawn up and certified by the Controller.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

(*Signed*) Kofi A. **Annan**

Sir John **Bourn**, KCB
Chairman
United Nations Board of Auditors
New York

20 March 1998

Sir,

I have the honour to transmit to you the financial statements of the United Nations peacekeeping operations for the 18-month period ended 30 June 1997, which were submitted by the Secretary-General. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with resepct to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(*Signed*) Vijay Krishna **Shunglu**
Comptroller and Auditor General of India
and Chairman,
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

Chapter I

Financial report for the period from 1 January 1996 to 30 June 1997

1. The Secretary-General has the honour to submit his financial report on the accounts of the United Nations peacekeeping operations for the period from 1 January 1996 to 30 June 1997. The accounts in this volume consist of 27 statements for 30 June 1996 and 31 statements for June 1997 with related schedules and notes covering peacekeeping operations funded by assessments, the peacekeeping reserve fund and the support account for peacekeeping operations.

2. The present report, the audited financial statements and the report of the Board of Auditors along with the associated report of the Advisory Committee on Administrative and Budgetary Questions will be submitted to the General Assembly at its fifty-second session.

3. As stipulated in regulation 2.1, the financial period for peacekeeping operations, with special accounts, shall be one year from 1 July to 30 June, as decided by the General Assembly in its resolution 49/233 A of 23 December 1994. Certain peacekeeping operations, which are funded from the United Nations regular budget, are reported as part of the United Nations regular budget, and are listed in annex I to this volume of the accounts. Peacekeeping-related activities funded by general trust funds are shown in annex II. As the new 12-month financial reporting period started from 1 July 1996, the financial statements for the transitional period from 1 January 1996 to 30 June 1997 are included in part one and those for the 12-month period from 1 July 1996 to 30 June 1997 are included in part two of this volume.

A. Overview

4. The number of continuing peacekeeping operations in recent years, coupled with the change to the new financial period and the implementation of a new financial system, has had a major impact on the preparation and reporting of the peacekeeping accounts for the reporting period. There were nine active peacekeeping operations funded outside the regular budget at the end of 1991. This total had increased to 17 active missions as at 31 December 1995 and stood at 16 active missions by the end of June 1997.

5. Statement XXII, and the related schedule, in part one summarizes the consolidated results of the United Nations peacekeeping operations for the period from 1 January 1996 to 30 June 1996. Statement XXII includes various categories of income, total expenditures incurred and a summary of assets, liabilities, reserves and fund balances as at 30 June 1996. Schedule 22.1 reflects expenditures by category incurred by various missions.

6. Statements I, II and III of the accounts in part two summarize the consolidated results of United Nations peacekeeping activities for the period from 1 July 1996 to 30 June 1997. Statement I includes various categories of income received and the total for the expenditures incurred during the financial period from 1 July 1996 to 30 June 1997. Statement II includes a summary of assets, liabilities, reserves and fund balances of peacekeeping operations as at 30 June 1997. Statement III summarizes the Organization's peacekeeping activities net cash flows for the period.

7. The financial situation of the United Nations peacekeeping operations during the period from 1 January 1996 to 30 June 1997 was influenced by serious cash shortages

affecting both the regular budget and individual peacekeeping operations, which necessitated borrowings from and among peacekeeping funds, and a high level of obligations due to Member States for troop cost and contingent-owned equipment reimbursements, which the Organization has not been able to pay.

8. Statement XXII in part one and statements I and II in part two are consolidated presentations of the financial position of all peacekeeping operations funded by separate assessments, including active and completed missions, along with the peacekeeping reserve fund and the support account for peacekeeping operations. It shows that expenditures for peacekeeping activities, which had risen to $5,795 million during the biennium 1994-1995, fell to $1,166 million for the 12-month period from 1 July 1996 to 30 June 1997. This reduction did not affect the volume of work related to maintaining and updating financial records as transactions have to be recorded for the active missions, those in liquidation phase as well as for completed missions.

9. Table 1 shows expenditures in millions of United States dollars during the last four bienniums ending December 1995 for the six-month transitional period from 1 January 1996 to 30 June 1996 and for the 12-month period ended 30 June 1997 for each of the separately assessed peacekeeping operations.

10. Schedule 1.1 highlights the major categories of expenditure for each of the peacekeeping operations that were active during the financial period.

11. The failure of many Member States to pay their assessed contributions in full and on time for peacekeeping operations, as well as for the regular budget and the international tribunals, has produced recurring cash crises and increased the inability of the Organization to pay its obligations to Member States and to others.

12. As at 30 June 1997, unpaid assessed contributions for peacekeeping operations were $2,180.7 million, compared to the $2,074.0 million total as at 30 June 1996. Table 2 shows the amounts of unpaid assessed contributions for each of the United Nations peacekeeping operations at the end of the last four bienniums ending December 1995 as well as for the periods ending 30 June 1996 and 30 June 1997.

13. Because of the high levels of outstanding assessed contributions, certain peacekeeping operations were in cash deficits during the period. In order to continue such operations, it was necessary to resort to internal borrowings from other peacekeeping missions.

14. Such internal borrowings alone were not sufficient, however, and the remaining cash funding gaps had to be covered by allowing higher amounts of obligations to go unpaid for longer and longer periods of time. This made it impossible for the Organization to meet its full obligations to Member States contributing troops and/or equipment to peacekeeping operations.

15. Table 3 shows the gap as at 30 June 1997 between the cash available in all peacekeeping operations and the liabilities payable, which included amounts owed to Member States. Available cash for all operations totalled $787.3 million, while total obligations payable were almost three times higher, at $2,120.9 million.

Table 1
Total expenditures
(Millions of United States dollars)

	1988-1989	*1990-1991*	*1992-1993*	*1994-1995*	*1 January-30 June 1996*[a]	*1 July 1996-30 June 1997*[b]
UNFICYP	38.7	42.2	48.5	96.7	19.2	45.0
UNDOF	80.4	82.2	65.1	62.1	14.4	32.4
UNIFIL	282.9	297.9	284.9	263.9	54.4	126.7
UNIKOM	—	65.9	93.9	114.2	23.9	48.0
MINURSO	—	52.8	54.6	86.7	20.5	29.3
UNPF	—	—	1 359.7	3 039.5	240.3	46.8
UNTAES	—	—	—	—	69.2	265.1
UNPREDEP	—	—	—	—	19.3	50.4
UNMIBH	—	—	—	—	33.7	118.2
UNOMIG	—	—	1.0	21.2	7.6	15.9
UNMOT	—	—	—	6.6	3.1	5.7
UNAVEM	8.3	58.0	103.6	253.5	147.5	302.3
UNAMIR (UNOMUR)	—	—	9.9	375.0	48.1	2.4
UNOMIL	—	—	6.4	45.6	9.3	26.1
UNSMIH	—	—	1.2	226.3	77.5	48.2
MINUGUA	—	—	—	—	—	3.9
ONUMOZ	—	—	199.8	292.7	—	—
UNOSOM	—	—	788.1	860.5	—	—
ONUSAL (ONUCA)	7.5	92.4	68.7	30.8	—	—
UNTAC (UNAMIC)	—	4.1	1 584.5	16.1	—	—
UNMLT	—	—	0.1	0.5	—	—
UNTAG	315.1	59.0	—	—	—	—
UNIIMOG	114.5	63.4	—	—	—	—
ONUC	(0.4)	(0.2)	(0.5)	0.2	—	—
UNEF	(0.8)	1.4	(2.9)	2.8	—	—
Total	**846.2**	**819.1**	**4 666.6**	**5 794.9**	**788.0**	**1 166.4**

[a] Reflects activities for a six-month period.

[b] Reflects activities for a 12-month period.

Table 2
Unpaid assessed contributions as at 30 June 1997
(Millions of United States dollars)

	1988-1989	*1990-1991*	*1992-1993*	*1994-1995*	*As at 30 June 1996*	*As at 30 June 1997*
UNFICYP	—	—	4.6	8.1	9.5	13.6
UNDOF	33.8	37.0	21.7	37.1	27.5	15.3
UNIFIL	317.7	264.1	208.3	203.8	230.2	254.6
UNIKOM	—	41.3	25.0	31.3	21.6	11.4
MINURSO	—	55.4	20.4	45.9	47.7	58.7
UNPF	—	—	437.6	803.4	734.9	942.8
UNTAES	—	—	—	—	84.6	56.3
UNPREDEP	—	—	—	—	22.4	13.0
UNMIBH	—	—	—	—	38.8	29.8
UNOMIG	—	—	2.5	1.1	1.5	6.3
UNMOT	—	—	—	4.9	0.7	2.6
UNAVEM	1.5	14.9	39.9	62.4	120.9	158.2
UNAMIR	—	—	50.7	59.4	85.1	34.7
UNOMIL	—	—	39.8	7.9	11.0	21.4
UNSMIH	—	—	1.4	120.3	95.8	43.9
MINUGUA	—	—	—	—	—	2.4
ONUMOZ	—	—	141.9	41.2	40.1	39.2
UNOSOM	—	—	224.0	315.1	314.9	300.9
ONUSAL	40.4	25.1	28.4	20.9	20.5	10.1
UNTAC	—	13.4	322.8	49.9	49.0	48.3
UNMLT	—	—	0.8	—	—	—
UNTAG	79.1	3.5	2.3	0.6	0.5	0.5
UNIIMOG	22.4	1.2	0.9	0.2	0.2	0.1
ONUC	75.4	75.4	75.4	73.9	73.9	73.9
UNEF[a]	43.0	43.0	42.7	42.7	42.7	42.7
Total	**613.3**	**574.3**	**1 691.1**	**1 930.1**	**2 074.0**	**2 180.7**

[a] 1956 figures.

Table 3
Available cash versus liabilities payable as at 30 June 1997
(Millions of United States dollars)

	Available cash	*Liabilities payable*
UNFICYP	24.0	30.9
UNDOF	37.7	26.8
UNIFIL	37.5	199.4
UNIKOM	49.3	33.0
MINURSO	1.0	22.8
UNPF	16.4	654.3
UNTAES	154.2	162.1
UNPREDEP	35.4	40.8
UNMIBH	35.3	22.3
UNOMIG	4.7	6.5
UNMOT	7.2	3.6
UNAVEM	108.7	202.2
UNAMIR (ONUMUR)	60.0	62.6
UNOMIL	12.2	21.6
UNSMIH	119.7	136.0
MINUGUA	1.2	3.5
ONUMOZ	34.7	32.3
UNOSOM	3.2	309.4
ONUSAL (ONUCA)	15.1	17.4
UNTAC (UNAMIC)	3.1	39.6
UNMLT	0.3	0.2
UNTAG	20.6	2.7
UNIIMOG	4.2	2.5
ONUC	1.6	47.4
UNEF (1956)	—	41.0
Total	**787.3**	**2 120.9**

B. Active peacekeeping operations

16. Statements XXIII to XLII of part one and statements IV to XIX of part two present the financial results for each of the peacekeeping operations active during the period 1 January 1996 to 30 June 1997 along with detailed expenditure schedules for the same period.

17. Statements XXIII in part one and IV in part two record the accounts of UNFICYP, which are different from those of any other peacekeeping operation. Prior to 16 June 1993, UNFICYP operations were funded solely by voluntary contributions in cash and in kind. In accordance with the Financial Regulations, no obligations could be recorded in the accounts for the period prior to 16 June 1993, unless sufficient voluntary contributions had been pledged or received to cover them. As a consequence, a total of $193.2 million in unrecorded obligations remain payable to Member States for the period prior to 16 June 1993 but are not shown as liabilities for that period. The General Assembly decided in its resolution 47/236 of 14 September 1993 that beginning 16 June 1993 the costs of UNFICYP should be treated as expenses of the Organization to be borne by all Member States. Assessments have been made on the Member States for mandate periods starting from 16 June 1993. Total expenditures for the 6-month period from 1 January to 30 June 1996 amounted to $19.2 million. Total expenditures for the 12-month period ended 30 June 1997 amounted to $45 million, which is slightly less than the previous 12-month period, which amounted to $46.2 million.

18. UNEF 1973 and UNDOF statements XXIV in part one and V in part two, had a total authorized retained surplus of $49.6 million, including $19.6 million transferred to a special account in accordance with General Assembly resolution 36/116 A of 10 December 1981. Total expenditures during the 6-month period from 1 January 1996 to 30 June 1996 amounted to $14.4 million. Total expenditures during the 12-month period from 1 July 1996 to 30 June 1997 amounted to $32.4 million, which is slightly more than the previous 12-month period, which amounted to $31.6 million.

19. UNIFIL (statement XXV in part one and VI in part two) had authorized retained surpluses totalling $82.9 million, including $36 million, transferred to a special account in accordance with General Assembly resolution 36/116 A. Total expenditures for the 6-month period from 1 January 1996 to 30 June 1996 amounted to $54.4 million. Total expenditures during the period from 1 July 1996 to 30 June 1997 amounted to $126.7 million, which is $3.2 million more than the previous 12-month period.

20. Statements XXVII in part one and VII in part two present financial results of UNIKOM. Total expenditures for the 6-month period from 1 January 1996 to 30 June 1996 amounted to $23.9 million. Total expenditures for the 12-month period from 1 July 1996 to 30 June 1997 amounted to $48.0 million, which is $4.7 million less than the previous 12-month period.

21. Statements XXVIII in part one and VIII in part two present financial results of MINURSO. Total expenditures for the 6-month period from 1 January 1996 to 30 June 1996 amounted to $20.5 million. Total expenditures for the 12-month period from 1 July 1996 to 30 June 1997 amounted to $29.3 million, which is $14.4 million less than the previous 12-month period.

22. Statements XXXII to XXXV in part one and statements IX to XII in part two present the financial results of United Nations peacekeeping operations in the area of the former Yugoslavia. These include UNPF, established in the biennium 1992-1993, along with UNTAES, UNPREDEP and UNMIBH. Expenditures for the four missions during the 6-month period from 1 January 1996 to 30 June 1996 amounted to $362.5 million. Expenditures for the four missions during the 12-month financial period ended 30 June 1997

were $480.5 million, which is $701.8 million less than the previous 12-month period. The significant decrease is due to reduction of activities with the ending of the mandate of UNPF, which is now in liquidation phase.

23. Statements XXXIX in part one and XIII in part two present financial results of UNOMIG. Total expenditures for the 6-month period from 1 January 1996 to 30 June 1996 amounted to $7.6 million. Total expenditure for the 12-month period from 1 July 1996 to 30 June 1997 amounted to $15.9 million, which is almost the same as for the previous 12-months, which was $15.7 million.

24. Statements XLII in part one and XIV in part two present financial results of UNMOT. Total expenditures for the 6-month period from 1 January 1996 to 30 June 1996 amounted to $3.2 million. Total expenditures for the 12-month period from 1 July 1996 to 30 June 1997 amounted to $5.7 million, which is $1.7 million higher than the previous 12-month period.

25. Statements XXVI in part one and XV in part two present the financial results of UNAVEM, established in the biennium 1988-1989. Expenditures for the 6-month period from 1 January 1996 to 30 June 1996 amounted to $147.5 million. Expenditures for this mission for the 12-month period from 1 July 1996 to 30 June 1997 amounted to $302.3 million, which is $43.9 million lower than the previous comparable 12-month period.

26. Statements XXXVIII in part one and XVI in part two present the financial results of UNAMIR and UNOMUR. Total expenditures for the 6-month period from 1 January 1996 to 30 June 1996 amounted to $48.1 million. As this mission is now under liquidation, the total expenditures for the 12-month period from 1 July 1996 to 30 June 1997 is $2.4 million, which is substantially lower than $140.3 million for the preceding 12-month period.

27. Statement XL in part one and XVII in part two present the financial results of UNOMIL. Total expenditures for the 6-month period from 1 January 1996 to 30 June 1996 amounted to $9.3 million. Total expenditures for this mission for the 12-month period from 1 July 1996 to 30 June 1997 amounted to $26.1 million, which is $11.3 million higher than the previous comparable 12-month period. The higher expenditure is due to the increased activities related to the support for the organizational conduct of the electoral process leading to the successful completion of the elections in Liberia.

28. Statement XLI in part one and XVIII in part two present the financial results of UNSMIH. Total expenditures for the 6-month period from 1 January 1996 to 30 June 1996 amounted to $77.5 million. Total expenditures for this mission for the 12-month period from 1 July 1996 to 30 June 1997 amounted to $48.1 million, which is $143.0 million lower than the previous comparable 12-month period. The reduction is due to completion of elections in Haiti and the subsequent downsizing of the mission.

29. Statement XIX presents the financial results of MINUGUA. Total expenditures for this mission for the 12-month period from 1 July 1996 to 30 June 1997 amounted to $3.9 million.

C. United Nations peacekeeping reserve fund

30. The United Nations peacekeeping reserve fund (statements XLVII in part one and XX in part two) was established by the General Assembly in its resolution 47/217 of 23 December 1992 to serve as a cash flow mechanism to ensure the rapid response of the Organization to the needs of peacekeeping operations. The initial level of the peacekeeping reserve fund was set at $150 million. In accordance with the resolution, $49.2 million was transferred into the peacekeeping reserve fund from UNTAG and $18.2 million from

UNIIMOG at the beginning of 1993. The remaining $82.6 million was transferred from retained savings in the United Nations general fund.

D. Support account for peacekeeping operations

31. Central administrative support to all peacekeeping operations is funded through the use of the support account for peacekeeping operations (statement XLVIII in part one and XXI in part two). The support account derives its income from charges to each of the active peacekeeping operations, as decided by the General Assembly. Total expenditures for the 6-month period from 1 January 1996 to 30 June 1996 amounted to $14.9 million. Total expenditures from the support account for administrative support to peacekeeping operations, most of which were for staff and other personnel costs, were $28.1 million during the 12-month financial period ended 30 June 1997.

32. Statement XXII in part two presents the financial results of the United Nations Logistics Base at Brindisi, which was established to receive, inspect, repair, distribute and store surplus assets from closed and/or downsized missions, and to assemble and maintain mission start-up kits. The ad hoc funding for the Logistics Base for the period from 1 July 1996 to 30 June 1997 is derived by allocations from active peacekeeping operations. Total expenditures for the Logistics Base were $5.3 million during the financial period.

E. Completed peacekeeping operations

33. Statements XXXVII in part one and XXIII in part two reflect activities of ONUMOZ, which is in its liquidation phase. The changes shown in the fund balance for the period ended 30 June 1997 are due to prior period adjustments amounting to $0.5 million, offset by income of $2.3 million and savings recorded owing to cancellation of prior period obligations amount to $10.3 million.

34. Statements XXXVI in part one and XXIV in part two reflect activities of UNOSOM, which is in its liquidation phase. There are a number of liabilities incurred that could not be discharged since a number of Member States have not paid their outstanding contributions for this operation. The resulting changes shown in the fund balance for the period ended 30 June 1997 are due to prior period adjustments amounting to $3.5 million, offset in part by interest income of $0.6 million.

35. Statements XXIV in part one and XXV in part two reflect activities of ONUSAL, which is in its liquidation phase.

36. Statements XXX in part one and XXVI in part two present the accounts of UNTAC, which completed most of its activities in November 1993. The former special account for UNAMIC preceded UNTAC and UNMLT (statements XXXI in part one and XXVII in part two) followed completion of UNTAC main activities.

37. Statements XXVIII to XXXI in part two present the cumulative and current financial results for each of the United Nations peacekeeping operations which were completed before the beginning of the financial period from 1 July 1996 to 30 June 1997. The ad hoc account for UNOC (statement XXX) and the accounts of the special account of the United Nations Emergency Force (1956) (statement XXXI) remain open because various liabilities incurred cannot be discharged since a number of Member States have not paid their outstanding assessed contributions for these operations. Expenditures and the resulting changes shown in the fund balances of these accounts are due solely to the revaluation at current rates of exchange of the outstanding claims that are denominated in currencies other than the United States dollar.

Annex

Supplementary information

1. The present annex includes supplementary information that the Secretary-General is required to report.

Write-off of losses of cash and receivables

2. In accordance with financial rule 110.14, the Controller, or when required the Secretary-General, after full investigation has approved write-offs for the financial period from 1 January 1996 to 30 June 1997 totalling $3.9 million for peacekeeping operations. In each case it was determined in the light of the facts known at the time that: (a) the responsibility for the loss could not be fixed and attached to any official of the United Nations; (b) every effort had been made to collect the amounts due; and (c) further collection efforts would be fruitless.

Write-off of losses of property

3. Property losses at various peacekeeping operations that have been received by the Headquarters Property Survey Board and approved by the Controller amounted to $11.3 million (based on their original costs) for write-off in accordance with financial rule 110.15 during the financial period. These write-offs brought the recorded balances of the properties to the same levels as those shown in the property records for the actual quantities on hand. The details of the amounts written off were reported to the Board of Auditors in accordance with the provisions of financial rule 110.10 (b).

Chapter II

Report of the Board of Auditors

Summary

The Board of Auditors has audited the United Nations peacekeeping operations at Headquarters, 4 field missions funded from the regular budget, 13 special missions and 4 missions in liquidation. The Board also validated the financial statements for peacekeeping operations with special accounts covering the 18-month period ended 30 June 1997 and conducted two special audits at the request of the General Assembly concerning the administration of letters of assist and the support account for peacekeeping operations.

The Board's main findings are as follows:

(a) Although some Member States declared their intention not to pay assessed contributions totalling $116.1 million out of the total outstanding contributions of $2.25 billion as at 30 June 1997, no provision has been made in the financial statements for the delay in the collection of those assessed contributions. The Board was also unable to confirm the validity of total adjustments of $130.4 million made in the accounts arising from conversion from the old general accounting system to the Integrated Management Information System owing to gaps in the audit trail. The Board considers the effect of the above matters on the financial statements to be material and is therefore unable to express an unqualified opinion on the financial statements of peacekeeping operations;

(b) Contingent liabilities amounting to $304.4 million had not been disclosed in the financial statements;

(c) Substantial discrepancies between unencumbered balances declared in the budget performance reports and those in the financial statements resulted in the overstatement of amounts returned to Member States by $19.7 million in respect of three missions, while in the case of eight missions the amounts were understated by $28 million. The Board has been informed by the Administration that the necessary adjustments have been made in the budget performance reports for the period ended 30 June 1997;

(d) Write-off of property losses of $11.3 million during the 18-month period ending 30 June 1997 represented an increase of $11 million compared with the preceding two-year period;

(e) Avoidable expenditure of some $320,000 was incurred in UNPREDEP and UNAVEM III owing to overestimation of troop strength in both missions and payments for hire of equipment during periods of breakdown in UNAVEM III;

(f) On procurement, purchases valued in excess of $188 million were considered on *ex post facto* or partially *ex post facto* basis and contracts were extended without bidding to a total value of $72.4 million;

(g) The status of claims under letters of assist could not be confirmed owing to deficiencies in the computerized systems and gaps in the audit trail;

(h) The liquidation process of UNTAC, ONUMOZ, UNOSOM and UNAMIR, which started between September 1993 and April 1996, had not been completed as of December 1997;

(i) As regards UNAMIR, out of a total of $65.2 million in non-expendable property transferred to other missions, some $20.7 million had not been acknowledged as of December 1997. Similarly, for ONUMOZ, out of $24.9 million non-expendable property items transferred to other missions, a total of $3.1 million remained to be acknowledged as of September 1997;

(j) By October 1997, UNPF had either written-off, or recommended for write-off, a total of 16,096 assets valued at $68 million, including nearly $27 million in items lost, stolen or missing.

The Board's main recommendations are:

(a) For accurate financial reporting, provision should be made in the financial statements for delays in the collection of assessed contributions in accordance with the requirements of the United Nations accounting standards;

(b) The value of pending arbitration claims against peacekeeping operations should be disclosed in the notes to the financial statements in accordance with the requirements of the United Nations accounting standards, since these claims constitute contingent liabilities;

(c) To avoid delays in the award of contracts, the Administration should set clear deadlines for technical evaluation and other internal review processes;

(d) The Department of Peacekeeping Operations, in conjunction with UNPREDEP and UNAVEM III, should investigate the circumstances that led to avoidable expenditures incurred by the two missions and take appropriate action;

(e) In order to facilitate claims processing and to ensure proper monitoring and accurate payment of claims, the Administration should review its computerized systems on letters of assist to ensure that they are coordinated and provide accurate data capture and reliable information flow;

(f) The process of liquidation of peacekeeping missions should be accomplished within the shortest possible time in order to minimize costs; this should include a plan clearly identifying the time-frame for the completion of the outstanding tasks in all missions in liquidation, which should be closely monitored by the Department of Peacekeeping Operations;

(g) For more effective control, missions in liquidation should undertake a physical inventory of non-expendable property prior to their disposal in accordance with the provisional liquidation guidelines.

The Board encourages the Administration to take firm and prompt action to address the deficiencies noted in the present report.

A. Introduction

1. The Board of Auditors has audited the financial statements of the United Nations peacekeeping operations for the period from 1 January 1996 to 30 June 1997 in accordance with General Assembly resolutions 74 (I) of 7 December 1946, 47/211 of 23 December 1992 and 49/233 A of 23 December 1994. In this transitionary period from biennial to annual reporting, the Board's report exceptionally covers an 18-month period. The audit has been conducted in conformity with article XII of the Financial Regulations and Rules of the United Nations and the annex thereto, and the Common Auditing Standards of the Panel of External Auditors of the United Nations, the specialized agencies and IAEA. Those standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the period from 1 January 1996 to 30 June 1997 had been incurred for the purposes approved by the governing bodies; whether income and expenditures were properly classified and recorded in accordance with the Financial Regulations and Rules; and whether the financial statements of peacekeeping operations presented fairly the financial position as at 30 June 1997. The audit included a general review of financial systems and internal controls and a test examination of accounting records and other supporting evidence, to the extent the Board considered necessary to form an opinion on the financial statements.

3. As requested in paragraph 6 of General Assembly resolution 47/211, the Board continued to expand its audit coverage at both headquarters and the field missions. The audit was carried out at United Nations Headquarters and at the peacekeeping and observer missions listed in annex I to the present report of the Board, as well as the United Nations Logistics Base at Brindisi, the International Criminal Tribunal for Rwanda and the International Tribunal for the Former Yugoslavia.

4. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under regulation 12.5 of the financial procedures, the internal financial controls and, in general, the administration and management of peacekeeping operations. The General Assembly requested the Board of Auditors to undertake special studies and follow up on previous recommendations and to report to the Assembly accordingly. The present report also addresses, in paragraphs 68 to 87 and 88 to 110, the special requests contained in General Assembly resolutions 51/231 of 13 June 1997 and 50/221 B of 7 June 1996 concerning the administration of letters of assist and the support account for peacekeeping operations.

5. The Board continued its practice of reporting the results of specific audits in management letters containing detailed observations and recommendations to the Administration.

6. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and conclusions were discussed with the Administration whose views, where appropriate, have been reflected in the present report.

7. The Board's main recommendations are reported in paragraph 10. The detailed findings are discussed in paragraphs 11 to 188.

1. Previous recommendations not fully implemented

8. In accordance with section A, paragraph 7, of General Assembly resolution 51/225 of 3 April 1997, the Board has highlighted separately below those recommendations which were made in the Board's reports relating to the biennium 1994-1995 and which have not been fully implemented by the Administration:

(a) To reduce excessive flexibility in the use of the exigency provision in procurement and the awarding of contracts and to provide adequate guidance in decision-making, the following measures should be considered:

(i) Exigency should be defined through a listing of situations that may be considered as such;

(ii) As in financial rule 110.19 (h), the nature of the exigency should be documented to provide sufficient evidence to support the decision and to serve as a trail for verification and review (recommendation 9 (a));

According to the Administration considerable progress had been made to ensure that, whenever "exigency" was invoked as an exception to bidding, such an exception was wholly credible and supportable. The Administration further indicated that it had begun work on defining situations that may be considered as exigencies, which it expected to complete by April 1998;

(b) Property records maintained at the missions should be regularly updated with new acquisitions and deletions (recommendation 9 (g)):

The Board noted instances of weaknesses in the maintenance of non-expendable inventory records and lack of regular inventory counts to facilitate accurate reporting on non-expendable property to Headquarters. These are reported in the appropriate sections of this report.

9. In accordance with General Assembly resolution 48/216 B of 23 December 1993, the Board also reviewed the measures taken by the Administration to implement the recommendations made in its report for the period ended 31 December 1995. Details of the action taken and the comments of the Board are set out in annex II to the present report.

2. Summary of main recommendations

10. The Board's main recommendations are:

(a) The value of pending arbitration claims against peacekeeping operations be disclosed in the notes to the financial statements in accordance with the requirements of the United Nations accounting standards, since those claims constitute contingent liabilities (para. 11 (a) (iii));

(b) For accurate financial reporting, provision should be made in the financial statements for delays in the collection of assessed contributions in accordance with the requirements of the United Nations accounting standards (para. 11 (b) (iii));

(c) The Administration should establish suitable lead times for submission of requisitions to enable vendors to respond to bids and should monitor compliance with the established lead times (para. 49);

(d) To avoid delays in the award of contracts, the Administration should set clear deadlines for the technical evaluation and other internal review processes (para. 56);

(e) The Administration should establish a global procurement planning process in order to avoid unwarranted extensions of contracts and also to benefit from economies of scale where possible (para. 59);

(f) The Department of Peacekeeping Operations (DPKO), in conjunction with UNPREDEP and MONUA, the successor mission to UNAVEM III, should investigate the circumstances that led to avoidable expenditures incurred by the two missions and take appropriate action (para. 65);

(g) The Administration should emphasize to MONUA the importance of full compliance with established procedures relating to procurement (para. 67);

(h) In order to facilitate claims processing and to ensure proper monitoring and accurate payment of claims, the Administration should review its computerized systems on letters of assist to ensure that they are coordinated and provide accurate data capture and reliable information flow (para. 74);

(i) The Headquarters Committee on Contracts should not consider letters of assist on an *ex post facto* basis; the Administration should clearly define the circumstances in which non-letters of assist claims can be accepted (para. 79);

(j) The process of liquidation of peacekeeping missions should be accomplished within the shortest possible time in order to minimize costs; this should include a plan clearly identifying the time-frame for the completion of the outstanding tasks in all missions in liquidation, which should be closely monitored by the Department of Peacekeeping Operations (para. 136);

(k) For more effective control, missions in liquidation should undertake a physical inventory of non-expendable property prior to their disposal in accordance with the provisional liquidation guidelines (para. 150);

(l) The Administration should review the entire process regarding write-off of non-expendable property, from the mission level to finalization at Headquarters, in order to reduce the extent of delay (para. 154);

(m) The Department of Peacekeeping Operations should ensure that before assets are transferred from a liquidating mission, appropriate evaluation is conducted to avoid the transfer of unserviceable property at additional cost to the Organization (para. 165).

B. Financial issues

1. United Nations accounting standards

11. The Board assessed the extent to which peacekeeping operations financial statements for the 6 months ended 30 June 1996 and the 12 months ended 30 June 1997 conform to the United Nations accounting standards. The review indicated that the presentation of the financial statements for the 18-month period is generally consistent with the standards but further work needed to be done to bring the peacekeeping financial statements fully in line with those standards. The main areas for attention are:

(a) Contingent liabilities

(i) Contingent liabilities of $304.4 million for which arbitration proceedings have either been or are about to be initiated by vendors were not disclosed in the financial statements;

(ii) The Administration informed the Board that it intended to review the possibility of including the appropriate disclosure in the notes to the financial statements in the future, but considered that disclosing such contingent liabilities might be misconstrued as an intention to settle the claims for the amounts filed;

(iii) **The Board recommends that the value of pending arbitration claims against peacekeeping operations be disclosed in the notes to the financial statements in accordance with paragraph 21 of the United Nations accounting standards, since those claims constitute contingent liabilities;**

(b) Provision for delays in the collection of assessed contributions

(i) No provision has been made for delays in the collection of assessed contributions receivable from Member States as at 30 June 1997 despite the declaration from some Member States that they did not intend to pay assessed contributions totalling $116.1 million, comprising $67.5 million in the special account for unpaid assessed contributions and $48.6 million included in the unpaid assessed contributions. This figure represents 5 per cent of total outstanding assessed contributions of $2,248 million as at 30 June 1997. Notwithstanding the fact that the delays in the collection of these accounts receivable from Member States have been disclosed by way of notes to the accounts, the Board considers the omission of provision for delays from the financial statements material and therefore has maintained its qualified opinion on the financial statements. The Board emphasizes that assessed contributions are legally binding on the Member States and should not be written off without General Assembly approval;

(ii) The Administration reiterated to the Board its policy not to make a provision in the financial statements for any unpaid assessed contributions or delays in collection of such contributions;

(iii) **The Board recommends that for accurate financial reporting, provision should be made in the financial statements for delays in the collection of assessed contributions in accordance with the requirements of the United Nations accounting standards. In this context, the Board noted that paragraph 5 of the United Nations accounting standards requires that prudence, substance over form and materiality should govern the selection and application of accounting policies;**

(c) Presentation of financial statements of closed missions

(i) The financial statements of eight closed peacekeeping missions for the year ended 30 June 1997 were disclosed on the basis that they remained in existence, whereas those missions had been liquidated between 2 and 30 years ago;

(ii) In order to simplify the financial statements and make them more fairly present the financial position of peacekeeping operations, **the Board recommends that the Administration should transfer the outstanding assessed contributions, other assets and liabilities from the accounts of those closed missions into a separate Headquarters account, which should be appropriately disclosed in the financial statements to facilitate the monitoring of fund balances.**

2. Reporting on budget performance

12. The Administration submits budget performance reports on peacekeeping operations to the Advisory Committee on Administrative and Budgetary Questions three months after the end of each budget period. The budget performance reports form the basis of the Advisory Committee's review of the budget and subsequent recommendations to the General Assembly for decisions regarding assessments and the return of unencumbered balances

to Member States. The accuracy and timely submission of the performance reports help the Advisory Committee in its recommendations.

13. The Board reviewed the accuracy and completeness of the budget performance reports submitted to the Advisory Committee for various mandate periods ended 30 June 1996. There were substantial discrepancies between unencumbered balances declared in the budget performance reports and those stated in the financial statements.

14. In three of the missions, UNOMIG, UNOMIL and MINURSO, the budget performance reports disclosed unencumbered balances totalling $33.9 million, while the financial statements disclosed a lower figure of $14.2 million. As a result, the amounts proposed in the budget performance reports to be returned to Member States were overstated by $19.7 million. In respect of eight other missions, UNAVEM III, UNPREDEP, UNIKOM, UNTAES, UNIFIL, UNMIBH, UNMOT and UNDOF, the budget performance reports disclosed unencumbered balances totalling $59.4 million, while the financial statements disclosed a higher amount of $87.4 million. Similarly, the amounts to be returned to Member States were understated by $28 million. In respect of UNAMIR, the budget performance report disclosed a deficit balance of $5.1 million, while the financial statements disclosed surplus balance of $6.4 million and no credit was recommended for issue to Member States (for details, see annex III).

15. The Board noted that the differences arose because, exceptionally, the budget performance reports were issued prior to the finalization of the financial statements which were delayed due to problems in implementation of release 3 of IMIS.

16. **The Board recommended that the Administration review the differences between the budget performance reports and the financial statements for the periods ended 30 June 1996 and make appropriate adjustments to the accounts of the Member States after approval by the General Assembly**. The Administration informed the Board that in response to the Board's recommendations, the budget performance reports for the 12-month period ended 30 June 1997 had been reconciled with the financial statements for each peacekeeping operation with a special account. The Board will keep this matter under review.

3. Incorrect entries in the deferred charges and credit accounts

17. Inter-office vouchers pending clearance totalling $36.6 million, including $28.6 million relating to prior years, were not reconciled and cleared to the appropriate accounts as at 30 June 1997. They were incorrectly classified as deferred charges accounts and were not separately disclosed in the financial statements. The Board considers that this was due to the absence of effective monitoring and delays in monthly reconciliation of inter-office vouchers.

18. While recognizing that the Administration had made progress in processing inter-office vouchers for some missions, as well as organizing training programmes, **the Board recommends that monitoring and reconciliation of the inter-office vouchers should be done on a more regular basis so that by the end of the financial periods such transactions would be properly reflected in the accounts.**

19. The Board noted that amounts totalling $7,577,369 and $4,521,321 as at 30 June 1996 and 30 June 1997, respectively, were incorrectly classified as deferred credits pending the identification of the correct accounts to which the incomes should be credited. **The Board recommended, and the Administration accepted, that the deferred credit account only show future years' income and not be operated as a suspense account for unidentified income.**

4. Conversion control account

20. When release 3 of IMIS became operational on 1 April 1996, a conversion control account was introduced through which all data from the former general accounting system were posted to IMIS. According to the summary of conversion entries for peacekeeping operations, total debits of $14.6 billion and matching credits were posted into IMIS through the conversion control account.

21. The Board test-checked the classification of debits totalling $160.8 million and credits totalling $210.4 million from the conversion control account to confirm their completeness and accuracy. The Board noted that some entries had been rejected by IMIS owing mainly to the inability of the data to pass the demanding acceptance checks required by IMIS and that those items had subsequently been incorrectly posted into other accounts. In particular, debit items totalling $10 million and credits totalling $120.4 million were incorrectly treated as prior year savings. The Board was concerned that, although journal vouchers had been raised to support the entries in the conversion control accounts and adjustments had been made to rectify the incorrect classifications, there were insufficient details shown on most of the vouchers to provide a clear audit trail to confirm that the entries from the conversion control account were properly posted to the appropriate accounts in IMIS.

22. The Administration informed the Board that conversion was a complex exercise involving over 58,000 accounts in the former general accounting system, of which some 51,500 had to be converted in IMIS using subsidiary ledgers, interfaces from other systems and on-line transactions. The conversion for peacekeeping was further complicated as the closing entries for 1995 nominal accounts were made in IMIS after the conversion process. The Administration also informed the Board that it had performed extensive reconciliations to ensure that appropriate classifications of accounts were made, including some adjustments and corrections to initial entries.

23. The Board recognizes the efforts made by the Administration to complete the conversion process. However, as a result of gaps in the audit trail, especially in the narrations on the journal vouchers, the Board was unable to confirm the validity of the adjustments valued at $10 million (debits) and $120.4 million (credits).

5. Delays in preparation of bank reconciliation statements

24. There were delays in preparing bank reconciliation statements of up to 7 months at Headquarters and up to 14 months in the field missions and other operations (UNOMIL, UNIKOM, the International Tribunals for Rwanda and the Former Yugoslavia, UNMIBH, UNAUB, UNAVEM III, and MINUGUA), some of which had not prepared any such reconciliations for some accounts for the 18-month period ended 30 June 1997. Moreover, the reconciliation statements that had been prepared at Headquarters for the dollar accounts of six missions contained outstanding reconciling items involving $25.1 million that had not been investigated and cleared for periods ranging between three and six months.

25. The Administration informed the Board that delays were due in part to untimely submission of bank statements and other returns that would facilitate the preparation of the statements; at Headquarters arrangements were being finalized with a major bank for some of the bank reconciliations to be performed electronically. The Administration intends to work further with other banks on this issue. The Administration added that steps were being taken to ensure that the field missions complied with established procedures with respect to bank reconciliations.

26. **The Board recommends that the Administration ensure that the essential function of bank reconciliation is carried out on a timely basis.**

6. Cash management

27. The Board's review of cash management at the field missions revealed the following control weaknesses:

(a) At UNAUB, a total of $779,917 and 322,340,000 Iraqi dinars ($268,617) was kept in the cashier's safe, exceeding by $748,534, the mission's approved limit of $300,000 cash holdings;

(b) In UNPREDEP, doors to the cashier's office and to the cash room were left open, giving rise to a security risk;

(c) In UNMIBH, safe combinations had not been changed despite an earlier recommendation by the Office of Internal Oversight Services;

(d) In UNAVEM III, cheques were signed by one signatory during the period from August to December 1996, contrary to the financial rules and proper internal control;

(e) In ONUMOZ, a double payment in the amount of $114,950 was made to a hotelier in respect of rent for the period from 16 November to 15 December 1994. The Administration stated that the receivable had been reduced to $92,806 after deducting amounts payable to the hotelier; efforts to recover this had failed and, in February 1998, the Field Administration and Logistics Division had proposed the amount for write-off.

28. **The Board recommends that the chiefs of administration in the field missions and other operations ensure that internal control procedures for cash management are fully complied with. The Board also recommends that the Administration fix responsibility for the double payment in ONUMOZ before considering any proposal for write-off.**

7. Trust Fund for the Restoration of Essential Public Services in Sarajevo

29. Under Security Council resolution 900 (1994) of 4 March 1994, the United Nations established a voluntary trust fund to receive contributions to fund various projects related to the restoration of the city of Sarajevo. The Trust Fund was administered by the Trust Fund Unit within the Office of the Special Coordinator for Sarajevo. When the latter Office closed in April 1996, the Trust Fund Unit became part of UNMIBH. By December 1996, $7.4 million had been spent on 50 main projects and a further $2 million on 250 low-value quick-impact projects.

30. Formal responsibility for authorizing the trust fund projects was vested in a Project Review Group, but operational management, including authorization of expenditure, was vested in the one individual who managed the Trust Fund Unit, who helped to write proposals and was responsible for authorizing payments and verifying that the work had been completed. The Board is concerned that this provided poor separation of duties and weakened the Mission's control over the funds.

31. **Although the Board recognizes that the Trust Fund Unit is no longer involved in preparing project proposals, the Board recommends that, in general, missions establish proper separation of duties between the functions of project formulation, payment authorization and verification of work completed.**

32. Trust fund projects were implemented by various agencies, which were required to submit monthly financial statements and quarterly performance reports to the Mission. The Board reviewed those reports and noted that many of them were of a general nature without any comprehensive detail of the work done. Furthermore, some implementing agencies had failed to submit any reports despite reminders from the Mission.

33. The lack of information in some reports meant that the Trust Fund Office in Sarajevo did not have sufficiently detailed information about the expenditure on each project. Despite the fact that allotments were granted that provided funds against specified headings and codes, the Trust Fund Unit did not obtain information from implementing agencies on expenditure against those headings. As the Unit was only able to produce total expenditure figures for each project, the finance sections of first UNPF, and then UNMIBH, were unable to record expenditure properly in the accounts. UNPF's eventual solution was to split the total project expenditure on the basis of the proportion of the total allotment made under each heading. Accordingly, although the accounts may have represented the correct total expenditure against each project, the amounts given as expenditure for individual expenditure headings were broad estimates.

34. **The Board recommends that the Mission make further efforts to secure the necessary quarterly performance reports and also finalize a format for implementing agencies to follow when reporting, to include details of the project's aim, the amounts received, the work done, the disbursements made and a schedule of planned work.**

35. The Trust Fund included a quick impact fund that was to be used to fund individual projects costing up to $15,000. Both the Board and the Office for Internal Oversight Services noted that some projects were financed in excess of the limit by breaking down the expenses into several phases. In this way the Mission provided approximately $45,000 for the restoration of the gas supply in Kosovo II and $75,000 for the restoration of the rooftops of bathhouses. The Board concurs with the recommendations of the Office of Internal Oversight Services that the Mission should ensure that projects are only authorized up to the official limit.

36. The Board further noted that 120 of the quick impact projects that were approved prior to April 1996 were shown as still in progress as at 31 March 1997. This indicated that the stated aim of the fund, which was to secure a quick impact, had not been achieved. The Board recommended that the Mission review those projects which were regarded as still in progress to determine their actual status and whether the project still met the requirements for funding from the quick impact fund. The Administration informed the Board that since June 1997 the Trust Fund Unit had contracted the implementing partner or visited the site of 34 projects out of a total of 184 to evaluate the projects; UNMIBH expected to complete the exercise by 30 June 1998. The Board will keep this matter under review.

8. Write-off of losses of cash, receivables and property

37. In accordance with financial rule 111.10 (b), the Board was provided with details of cash stores and other assets written off during the period from 1 January 1996 to 30 June 1997. A total amount of $3,938,771 was written off in the financial statements for losses of cash, accounts receivable and notes receivable in compliance with financial rule 110.14 (a), as compared with an amount of $33,325 written off in the biennium 1994-1995.

38. In addition, property losses amounting to $11,310,271 due to damages (total loss by vehicle accident, fire, storm and other causes) and shortages (including inventory discrepancy, loss and theft) were written off in accordance with financial rule 110.15 during the period from 1 January 1996 to 30 June 1997 as reported by the Headquarters Property Survey Board and identified below:

Mission	*Value (United States dollars)*
MINUGUA	37 972
MINURSO	51 153
ONUMOZ	25 364
UNAMIR	2 018 810
UNAVEM III	48 312
UNDOF	136 098
UNFICYP	95 505
UNIFIL	1 061 144
UNIKOM	863 158
UNMIH	1 338 468
UNOMUR	45 966
UNOSOM	352 553
UNPF	3 324 763
UNPROFOR	147 127
UNSMIH	30 991
UNTAC	1 732 887
Total	**11 310 271**

39. The above write-off of $11.3 million for the 18-month period ending 30 June 1997 covered 16 missions as compared with an amount of $0.3 million written off in the biennium 1994-1995 in respect of 4 missions, representing an increase of $11.0 million in amounts written off between the two financial periods. According to the Administration, the increase in the total value of property that had been written off during the biennium 1996-1997 included property of closed missions such as UNTAC and losses that occurred during the time of conflict in UNAMIR.

40. The above amount of $11.3 million did not include the value of a substantial number of items that had been submitted by the field missions but still awaited write-off approval at Headquarters. For example, in UNPF, United Nations-owned assets with an original value of approximately $64.7 million were still awaiting write-off approval.

41. The Board is concerned at the increase in the level of write-offs since the biennium 1994-1995 and also at the delays in finalizing those write-off proposals and the consequent effects of disclosing write-offs in the financial statements, as discussed later in this report.

42. The Administration acknowledged the delay in reporting the write-offs for approval at Headquarters after submission by the field missions and is following up with the Mission to ensure that the write-off proposals are made on a timely basis so that they can be appropriately disclosed in the financial statements.

C. Management issues

1. Procurement

Level of procurement

43. During the 18-month period from 1 January 1996 to 30 June 1997, the Headquarters Committee on Contracts processed 564 cases with a total value of $445.9 million, as

indicated in table 1. This excludes procurement cases handled by the field missions and letters of assist falling below $70,000, which the Director of the Field Administration and Logistics Division is authorized to approve without reference to the Headquarters Committee on Contracts. Of the 564 cases, 111 with a value of $81.7 million were considered on an *ex post facto* basis and a further 123 cases with a value of $106.7 million were considered on a partially *ex post facto* basis. The Administration informed the Board that in April 1996 it had issued strict guidelines on *ex post facto* and partial *ex post facto* cases; while these had dramatically reduced the numbers of new cases, the full effects had not been realized as at 30 June 1997.

Table 1
Procurement cases processed by the Headquarters Committee on Contracts from 1 January 1996 to 30 June 1997

	January-December 1996		*January-June 1997*		*Total*	
Type	*Number of cases*	*$ million*	*Number of cases*	*$ million*	*Number of cases*	*$ million*
Commercial	284	237.3	119	95.5	403	332.8
Letters of assist	127	94.5	34	18.6	161	113.1
Total	**411**	**331.8**	**153**	**114.1**	**564**	**445.9**

44. Since the Administration had no database of global procurements at Headquarters, it was unable to establish any process for reviewing and comparing procurements arranged from commercial sources against those under letters of assist. Furthermore, there were no means for comparing local procurements with international procurements in order to determine whether prices were reasonable.

45. The Procurement Division (formerly the Purchase and Transportation Service) at Headquarters indicated that local procurement was not its responsibility and that it maintained data only for cases received from the requisitioning offices. The Procurement Division, however, agreed that global statistics would aid in procurement planning.

46. **The Board recommends that the Administration establish and maintain global statistics on procurement and that it closely monitor the actual costs, notwithstanding the standard cost manual for guidance on prices, to ensure that informed decisions can be made on goods and services procured.**

Low vendor response to solicitation of bids

47. Since November 1996, the number of registered suppliers increased from 1,550 to almost 3,000 in September 1997. The Board examined a sample of cases relating to field missions to determine the response rate from vendors in cases where more than 20 bids had been invited. The Board found that vendors' response rate was low, ranging from 4 to 25 per cent. For example, in a contract with a value of $36.8 million awarded by UNAVEM III, 44 vendors were invited but only 2 responded. In a further case, in UNMIH, involving a contract of $19.8 million, 39 vendors were invited but only 3 responded.

48. The Administration attributed the low response primarily to the short lead time afforded the Procurement Division to effect procurement, under certain circumstances; this was unavoidable owing to operational necessity. It further considered that although the percentage of responses might be low, there were sufficient responses to secure a satisfactory competitive procurement exercise.

49. The Board acknowledges the Administration's progress in establishing a supplier roster on as wide a geographical basis as possible but is concerned about the low response from vendors. **The Board therefore recommends that the Administration establish suitable lead times for submission of requisitions to enable vendors to respond to bids and monitor compliance with the established lead times.**

Monitoring of vendor performance

50. The Board reviewed vendor/contractor monitoring arrangements to determine their effectiveness and efficiency. The Board noted that where contracts were awarded by the Procurement Division on behalf of peacekeeping missions, there was a gap between the Division and the field missions in terms of reporting on the performance of contractors in the field missions. Although the monitoring of performance of vendors/contractors was assigned to the Chief Administrative Officers of field missions in the contract documents prepared by the Procurement Division, no clear and direct reporting relationship on performance monitoring between the Division and field missions was established to enable assessments of the field missions to be considered in updating the Division's supplier roster database. In view of this gap in performance monitoring, there was a risk that additional contracts might be awarded to contractors who had performed poorly.

51. The Procurement Division informed the Board that, although there was no system of routinely preparing performance reports on contracts, it intended to introduce new procedures to monitor vendor/contractor performance for contracts over $200,000.

Delays in evaluation of bid documents and contract extensions

52. In response to the Board's concern expressed in its report for the biennium 1994-1995 that contracts had been extended without bidding, the Administration explained that it had occasionally extended existing contracts without competitive bidding because the Field Administration and Logistics Division needed time to determine the exact requirements of the missions.

53. In the 18-month period ended 30 June 1997, there were 78 cases of contract extension without bidding with a total value of some $72.4 million. The Board's test check of those contract extensions disclosed that undue delays in the evaluation of bid documents and proposals by the Field Administration and Logistics Division and the Procurement Division had contributed to the extension of existing contracts without bidding with consequential financial losses to the Organization. For example, in one case, an initial contract of $31.7 million was awarded to a supplier for the provision of rations in UNPROFOR, covering the one-year period from 1 December 1993 to 30 November 1994. The contract was subsequently extended without bidding on six occasions between 1 December 1994 and 30 September 1996. The total ceiling amount for the entire contract was $123.5 million. Within this period the mission made efforts to renew the contract through the full bidding process; in October 1995, requests for proposals were sent to 35 firms, including the existing supplier, all of whom were given one month to respond. Only six proposals were received and the mission provided only three weeks for technical evaluation of these bids. As the Field Administration and Logistics Division and the Procurement Division informed the Headquarters Committee on Contracts that they needed five months to complete the technical evaluation and other internal review processes, the contract was extended for a fourth time up to June 1996. In fact, the procurement process was not completed within the five-month period and as there was a change in the contract requirement, the mission requested a rebid. This led to the extension of the contract for the fifth time (for two months). In the sixth extension, even though the new proposal of the existing contractor was lower

by $8,000 per day, the terms of the old contract were applied to the period of 35 days covered by the sixth extension. This resulted in avoidable expenditure of some $280,000, of which the Procurement Division succeeded in negotiating for a reduction to $128,760.

54. While acknowledging the Board's concerns in respect of the time it had taken to implement the new contracts for UNTAES and UNPREDEP, the Administration attributed the delays in part to political circumstances in the missions as well as to the investigation that was conducted into the award.

55. Similar extensions in contracts were awarded without bidding in UNIFIL, UNDOF and UNFICYP. After awarding a contract for the supply of rations to UNIFIL and UNDOF in the total amount of $10 million for an 11-month period up to 31 December 1995, the contract was extended without bidding to cover the year 1996. For UNFICYP, a contract in the amount of $1.8 million for an 11-month period was extended without bidding for four months in the amount of $0.67 million covering the period from January to April 1996. In May 1996, the three missions started procurement action for the supply of rations for 1997, following which the Procurement Division issued requests for proposal on 8 November 1996 requesting a response within 33 days. Four out of 30 international companies responded and Headquarters indicated that the technical evaluation would be completed by January 1997. As a result, the existing contracts for supply of rations to the three missions were extended without bidding for a further three-month period up to 31 March 1997 at an average monthly cost of $997,939, compared with an average monthly cost of $1.1 million secured for the initial contract covering the period from February to December 1995.

56. When the Administration eventually succeeded in securing competitive bids for a contract for the combined three missions, further reductions in the average monthly cost were achieved. Thus, the contract was awarded competitively to a new contractor for the period from 1 April 1997 to 31 March 1998 in the total amount of $7.9 million, at an average monthly cost of $657,400, representing a reduction in the monthly contract price of $340,539 compared with the price agreed in the previous contract (1 January-31 March 1997). The Board considers that, owing to the slow pace of evaluation of bids, the Organization incurred avoidable expenditure of $1,021,717 in three months. The Administration maintained that its initiative to transfer management of this procurement to Headquarters had led to savings of some $4 million for the period from April 1997 to March 1998. The Board reaffirms that the savings would have increased significantly if the Administration had resorted to competitive tender earlier. **To avoid delays in the award of contracts, the Board recommends that the Administration set clear deadlines for the technical evaluation and other internal review processes.**

57. The Board also noted that at UNAVEM III a contract for logistical support that had been initially entered into under competitive bidding from 19 July 1995 to 18 July 1996 was extended and amended three times until 18 August 1997 without recourse to further competitive bidding. The amendments provided improved terms for the contractor not envisaged in the original contract: in particular, the level of labour overheads was increased from 18.5 per cent, as provided in the original contract, to 27.5 per cent for the period of the first amendment, from 19 July 1996 to 18 January 1997, and to 23.14 per cent thereafter. In addition, the leave salary originally paid as a component of overhead was paid as a separate and additional amount after the first amendment. The Board estimated that the impact of the additional overhead charges of payment for leave resulted in additional payment of some $507,539 during the six-month period of the first amendment alone.

58. The Administration stated that a working group composed of representatives from the Procurement Division, the Field Administration and Logistics Division and the Office

of Legal Affairs had been established to formulate general guidelines relating to extensions of contracts.

59. The Board also considers that delays arose as a result of weak procurement planning at a global level. With peacekeeping missions now having the same financial period and budget cycle, and with fewer missions being established, significant obstacles that in the past had hampered effective procurement planning have been removed. While the Board recognizes that changes in the operational requirements resulting from political and/or military necessities may hinder the accuracy of procurement planning, **the Board recommends that the Administration establish a global procurement planning process in order to avoid unwarranted extensions of contracts and also to benefit from economies of scale where possible**.

Avoidance of competitive bidding

60. The Board was concerned at the extent to which UNTAES was using the miscellaneous obligating document procedure, which, unlike purchase orders, does not require a competitive bidding process. At the Board's suggestion, the Mission's resident internal auditor examined this area in depth and found that, of the 85 unliquidated miscellaneous obligating documents issued in the period from January to June 1996, 81, with a total value of $2.7 million, were an improper use of miscellaneous obligating documents. The internal auditor considered that in these cases the full purchase order procedure should have been applied and that the use of the documents to obligate funds had circumvented the financial rules. The Board also found that a number of UNTAES infrastructure projects, valued at $753,000 in total, were charged twice, first on miscellaneous obligating documents in the period from January to June 1996, and then again on purchase orders raised in the period from July 1996 to June 1997.

61. **The Board recommends that UNTAES ensure full compliance with established procedures regarding the use of miscellaneous obligating documents**. The Administration informed the Board that it had taken steps to curb the unnecessary use of such documents in place of purchase orders.

Avoidable expenditure in contracting

62. The Board considered that in the following cases in UNPREDEP and UNAVEM III the Organization incurred expenditure that could have been avoided.

63. In UNPREDEP, a contract in the amount of $2.9 million for the supply of rations for the period from October 1996 to September 1997 was based on the need to feed a total number of 1,367 people each day. In fact the number to be fed had fallen to 920 by September 1997; however, the terms of the contract required the mission to pay the cost of feeding a minimum of 1,080 people and the Board estimates that the contract terms resulted in excess payments amounting to at least $300,000.

64. In UNAVEM III:

(a) Some $20,485 expenditure was incurred in the hire of five forklifts during various periods when they were out of service from July 1996 to January 1997;

(b) A contract was awarded in the amount of $78,600 for the supply of 10,000 blankets with a specification of 2.5 kilograms unit weight. After erroneously approving a sample blanket of a lower (1.4 kg) unit weight, the Mission paid the full contract value, but received the lower-specification goods.

65. **The Board recommends that the Department of Peacekeeping Operations, in conjunction with UNPREDEP and MONUA, the successor mission to UNAVEM III, investigate the circumstances that led to the avoidable expenditures incurred by the two missions and take appropriate action.**

66. In addition to matters raised earlier in this report, the Board noted that essential documents, including requisitions and purchase orders, were not raised at the time of supply; these were provided retroactively in order to regularize the transactions. Moreover, cases of *ex post facto* presentations were still submitted to the local committee on contracts despite clear instructions from Headquarters in April 1996 to avoid *ex post facto* submissions.

67. **The Board recommends that the Administration emphasize to MONUA the importance of full compliance with established procedures relating to procurement.**

2. Letters of assist

68. In accordance with General Assembly resolution 51/231, the Board carried out a follow-up audit of its findings on letters of assist. The Board noted that a number of measures had been proposed or put in place to improve the administration of letters of assist. However, there remained a number of areas of concern, which are discussed below.

Deficiencies in computerized systems and reconciliation of claims

69. Although the Logistics and Communications Service and the Finance Management Support Service of the Field Administration and Logistics Division maintained information in their computer systems on letters of assist issued to troop-contributing countries, discrepancies existed between the reports generated by the two systems on the status of letters of assist. In spite of these differences, no reconciliation or error reports were generated by the systems for follow-up action. Although the Claims Administration Unit was responsible for processing the claims of the Finance Management Support Service, the status of letters of assist maintained by the Service sometimes showed differences when compared with the status report of the Claims Administration Unit.

70. The Board also noted that the status report on paid government claims, which included letters of assist generated by the computerized system of the Claims Administration Unit, could not be reconciled with the records of the Accounts Division responsible for paying claims processed by the Unit, owing to differences in the information maintained in the two systems.

71. In a number of instances the Unit had, since the establishment of its database in 1994, detected overpayments and duplicated claims and had made appropriate recoveries, cancellations and adjustments. The Board's sample examination of processed claims indicated that more than $7 million had been recovered or cancelled in duplicate claims. For example, in one claim relating to UNTAC operations, a duplicate claim was received from a troop-contributing country in the amount of $1.9 million. In another case in 1996, the Unit had solicited supporting documentation in order to settle a claim made in 1992 by a troop-contributing country in the amount of $2.4 million relating to UNTAC operations. In so doing, the Unit learnt from the permanent mission of the country concerned that payment had already been made in 1993 for the full amount.

72. The Board also observed that while some claims were reported by the Claims Administration Unit to have been paid without letters of assist, the related letters had actually been processed by the Logistics and Communications Service of the Field Administration and Logistics Division. Copies of the letters had been used by the Accounts Division to support payments made to troop-contributing countries. For example, one such

case noted by the Board related to a claim of $10.6 million from a troop-contributing country in respect of its operations in UNAMIR.

73. As a result of the above deficiencies, there was no clear audit trail established between the letters of assist and payment of claims. It was difficult to establish and reconcile the true status of such letters within the different units of the Field Administration and Logistics Division and to verify the status of claims in the accounting system.

74. **The Board recommends that, in order to facilitate claims processing and to ensure proper monitoring and accurate payment of claims, the Administration review its computerized systems on letters of assist to ensure that they are coordinated and provide accurate data capture and reliable information flow.**

75. The Administration informed the Board that by the end of March 1998, it expected to introduce a new computer system within IMIS that would address the Board's recommendation.

***Ex post facto* consideration**

76. The Administration occasionally entered into oral agreements with troop-contributing countries for the supply of goods and services to peacekeeping missions without subsequently issuing letters of assist to the troop-contributing countries concerned. In such circumstances, until November 1997, the Field Administration and Logistics Division used claims submitted by troop-contributing countries as a basis for preparation of the letters of assist. These were considered by the Headquarters Committee on Contracts on an *ex post facto* basis to allow payments to be made, with the effect that liabilities were not recognized in the accounts.

77. The Board test checked 62 high-value letter of assist cases in the total amount of $33.5 million and found that 14 cases in the sum of $13.1 million (39 per cent) were considered by the Headquarters Committee on Contracts on an *ex post facto* basis.

78. In one further case concerning a claim from a troop-contributing country in the amount of $294,099 in respect of weapon and optical spare parts provided to UNPROFOR, a closed mission, between January 1992 and June 1995, the Administration paid the claim against entirely different letters of assist issued in 1993 and 1994 in respect of vehicle spare parts. This arose because no letters had been issued to cover weapon and optical spare parts during the period from January 1992 to June 1995. The Board also noted that some long outstanding cases for which no letters of assist had been prepared, were regarded as non-letter of assist claims and paid without reference to the Headquarters Committee on Contracts.

79. **The Board reiterates its recommendation in its report on peacekeeping operations for the biennium 1994-1995 that the Headquarters Committee on Contracts should not consider letters of assist on an *ex post facto* basis. The Board also recommends that the Administration should clearly define the circumstances in which non-letter of assist claims can be accepted.**

80. Claims from troop-contributing countries that the Administration had yet to accept or reject exceeded $37 million. This amount included claims outstanding in respect of missions in liquidation: UNAMIR ($3 million), and UNTAC ($0.7 million). Some of these claims had been pending in the Claims Administration Unit for more than four years due to a lack of supporting documentation such as letters of assist and receiving and inspection reports.

81. Based on a test examination, the Board observed that claims which had been paid or certified for payment without letters of assist and without reference to the Headquarters

Committee on Contracts, amounted to $22.9 million. These payments were made contrary to United Nations financial rule 110.5, which requires that:

> "No contracts, agreements or undertaking of any nature for an amount exceeding $1,000 shall be entered into until credits have been received in the accounts through the recording of an obligation, to meet any expenditures which may accrue in the financial period".

In addition, the Administration had accepted claims amounting to $7.3 million in respect of UNOSOM, a mission in liquidation. The Administration was seeking funds from United Nations International Task Force trust funds in order to settle this claim. The acceptance of claims without letters of assist committed the United Nations to incur expenditure that had not been obligated in the accounts.

82. The Administration explained that troop-contributing countries were sometimes requested to deploy troops and deliver spare parts or equipment at short notice, hence letters of assist were issued after the goods or services had been supplied. In order to ensure that no claims were settled without letters of assist, in June 1997, the Administration informed all missions that provision of any additional equipment or services by troop contributors should be subject to prior approval and authorization at Headquarters and could only be undertaken either through a contribution agreement or a letter of assist. Heads of mission were requested to ensure that all chiefs of staff and contingent commanders were aware of the arrangement and procedures.

83. **The Board recommends that DPKO enforce procurement procedures relating to the establishment and approval of letters of assist prior to the provision of goods and services.**

Logistical contracts in the United Nations Operation in Somalia and the United Nations Assistance Mission for Rwanda

84. The Board reviewed payments for logistical services provided by a contractor to UNOSOM and UNAMIR for the period from 1 April 1994 to 31 May 1996. The Board was unable to confirm all payments, which according to the Administration amounted to $100.9 million, owing to the deficiencies in the administration of letters of assist. For example, one letter of assist was issued to cover various troop-contributing countries; letters of assist were not issued numerically; payments were made to the contractor through a Member State and supporting documentation could not be readily located. According to information provided by the Administration some $4.9 million was still due for payment in respect of those letters of assist.

85. In another case, an advance of $6.5 million to a troop-contributing country in respect of procurement-related activities in 1994 for UNOSOM had remained outstanding as of November 1997. The Administration informed the Board that it was taking action to obtain the necessary documentation from the troop contributor concerned to clear the advance of $6.5 million from the accounts.

86. The Board trusts that a review of the letter of assist computerized system as recommended earlier in this report will avoid a recurrence of such uncertainties in the payment of letters of assist. **The Board recommends that the Administration review all outstanding balances for logistical services in UNOSOM and UNAMIR and clear them after ensuring that the goods and services have been received.**

87. The Administration informed the Board that all outstanding balances for logistical services in UNOSOM and UNAMIR had been reviewed for their validity; however,

obligations would be required for pending arbitration cases and for claims from Governments submitted without letters of assist.

3. Support account for peacekeeping operations

88. As requested by the General Assembly in its resolution 50/221 B, the Board of Auditors examined the support account for peacekeeping operations. The Board reviewed the role and use of extrabudgetary resources, including the use of loaned personnel to departments and offices at Headquarters to support peacekeeping operations, and the impact of the presence of the loaned personnel on the geographical distribution of staff in the Secretariat. The review focused on:

(a) Establishment by DPKO of policies to guide the acceptance and utilization of gratis military personnel loaned by Member States to the departments and offices at Headquarters to support peacekeeping operations;

(b) Provision made by DPKO for donor Member States to reimburse the Department for programme support costs related to gratis military personnel;

(c) The match between the workload of backstopping functions at Headquarters and the level of requirements of gratis military personnel;

(d) Implications of the acceptance of gratis military personnel;

(e) The proportionate representation of gratis military personnel to troop contributions by Member States.

Acceptance and utilization of gratis military personnel

89. The Board noted from the Secretary-General's report of 27 May 1994 (A/48/470/Add.1) on the operations of the support account that, because of the inability of the Organization to provide the required services for backstopping peacekeeping activities within its available resources, offers were accepted from Member States that made military officers available on loan at "no cost" to the Organization. The rationale for accepting gratis military personnel from Member States was initially based on the assumption that donor Governments would provide active military personnel who would bring with them particular skills and expertise not available to the Secretariat.

90. The Board's review disclosed that gratis military personnel were recruited without applying the recruitment and placement procedures for appointment of staff members in the Professional category and above. In this connection, the Administration did not apply the procedures for circulation of vacancies, advertisement of posts, screening of applicants and presentation to the appropriate appointments and promotion bodies. The Administration informed the Board that the deviation in the recruitment and placement procedures was based on the understanding that gratis military personnel would work with the Organization for a limited duration and their services would be restricted to DPKO only.

91. As at 30 September 1997, 111 gratis military personnel were assigned to DPKO. The Board noted that gratis military personnel were sometimes assigned functions such as verification of claims, processing reimbursement for contingent-owned equipment and development of personnel databases that were core staff functions normally performed by Secretariat staff.

92. The Board noted that revised guidelines for acceptance of gratis personnel proposed by the Secretary-General in his report of November 1997 (A/52/698) had not yet been approved by the General Assembly. These proposed guidelines address management issues affecting the acceptance of gratis personnel that include policies on their status, the nature

of functions to be discharged, accountability, standards of conduct, selection, geographical distribution and the financial implications.

Reimbursement of programme support costs

93. Although the salaries and other related remunerations and benefits of gratis military personnel were borne by their respective Governments, the Organization absorbed the administrative backstopping expenditures and other common service costs incurred on the personnel without prior approval by the General Assembly as required by regulation 7.2 and financial rule 107.7. The estimated annual cost of administrative and common service support provided by each gratis personnel was some $18,000 as included in the report of the Secretary-General of 6 May 1997 (A/51/688/Add.1). In consequence, the annual cost to the Organization in respect of programme support provided to the 111 gratis military personnel assigned to DPKO and the 4 assigned to the Department of Management as at 30 September 1997 was estimated at $2,070,000.

94. The Board noted that the Administration did not charge the usual 13 per cent for programme support cost as required in ST/AI/231/Rev.1 in the hiring of technical cooperation experts, nor did it make alternative arrangements to recover actual programme support costs incurred in respect of the gratis military personnel to backstop peacekeeping activities at Headquarters.

95. The Administration explained that the Organization had benefited from substantial savings in salary cost through the use of gratis military personnel to perform functions that would otherwise have to be performed by staff members.

96. The Board noted, however, that the General Assembly, in its resolution 51/243 of 10 October 1997, had expressed concern about the failure of the Administration to charge programme support costs; invited the Secretary-General to report on the methodology and the level of administrative cost; and in the interim allowed the Administration to maintain the status quo on the absorption of programme support cost by the regular budget.

97. The Board considers that early resolution of this matter is required.

Matching gratis military personnel posts with workload

98. The Board noted that there had been a reduction in active peacekeeping operations. Between the 12-month periods ended 30 June 1997 and 30 June 1998 there were projected reductions in the operational strength of troops (33 per cent); military observers and civilian police (15 per cent); internationally and locally recruited staff (17 per cent); and operational strength in the field (22 per cent). In comparison, the status report on gratis military personnel assigned to DPKO as at 30 September 1997 disclosed only a 3.5 per cent reduction in the number of gratis personnel from 115 as at 30 September 1996 to 111 as at 30 September 1997.

99. The Board considers that since the role of gratis military personnel within DPKO is to offer assistance in meeting part of the essential workload of peacekeeping backstopping functions, the reduction in the volume of peacekeeping operations should have resulted in a more significant reduction in the requirement for gratis military personnel posts.

100. The Board noted that, pursuant to resolution 51/243, the Secretary-General proposed to phase out gratis personnel who fell outside the authorized scope of gratis military personnel over the period from November 1997 to December 1999.

The acceptance of gratis military personnel

101. The Secretary-General's report of 27 September 1996 (A/51/421) on the composition of Secretariat staff provided details of factors considered in estimating proportionate representation of nationals of each Member State within the Organization. According to the report, the representation of Member States is based on considerations of membership, contributions and population. The DPKO system of ensuring proportionate representation of gratis military personnel was based on the number of troops contributed by each Member State. As a result, even though a Member State might already be overrepresented in the Secretariat, it could increase its representation by providing gratis military personnel if it contributed more troops to the Organization. Through this process, the principle of geographical balance could be distorted.

102. Under the Organization's system of proportionate representation, staff directly appointed by the Secretary-General to posts within the Professional category and above are classified as staff in posts subject to geographical distribution. Appointments to such posts are made with the objective of ensuring proportionate representation of nationals of Member States and maintain equitable geographical balance within the Organization.

103. Out of the staffing level of 396 of DPKO as at 30 September 1997, 28 per cent (111) were encumbered by gratis military personnel. However, the Board noted that gratis military personnel encumbered 54 per cent (102) of the 188 Professional posts subject to geographical distribution.

104. The Board considered that in view of the relatively short tour of duty of most gratis military personnel in DPKO, coupled with the need to retain institutional memory in certain important backstopping functions, the high proportion of posts occupied by gratis military personnel, in particular at the Professional level within DPKO, was not conducive to effective and sustained functioning of the Department.

105. The Board, however, observed from resolution 51/243 that the appointment of gratis personnel would be subject to the criteria laid down in Article 100 and in paragraphs 1 and 3 of Article 101 of the Charter of the United Nations. By this decision, gratis personnel would be considered staff members of the Organization and their appointments would be subject to the principle of geographical balance.

106. The Board looks forward to finalization and approval of the guidelines on the acceptance and authorization of gratis personnel referred to earlier in this report.

Proportionate geographical representation of gratis military personnel

107. As at 30 September 1997, there were 18,808 troops contributed by 69 Member States in the field involved in peacekeeping activities. To ascertain compliance with the DPKO policy on proportionate representation, the Board compared the number of troops contributed by Member States with the level of representation of gratis military personnel. The Board concluded that there was no correlation between the two, as shown in table 2.

Table 2
Geographical representation of gratis military personnel

Regional groups	*Percentage of troops contributed by Member States*	*Percentage of gratis military personnel assigned from Member States*
Western Europe	33	46
Asia and the Pacific	18	9
Eastern Europe	17	6
Africa	14	4
South America	4	13
North America and the Caribbean	12	17
Middle East	2	5

108. The Administration explained that it had tried to remedy the situation but had been impeded by financial considerations of some troop-contributing countries, as well as the lack of specific areas of expertise in troop-contributing countries that were underrepresented in terms of gratis military personnel in the Department.

109. In March 1995, to rectify the existing disproportionate representation of gratis military personnel within DPKO, the Secretary-General established a trust fund to provide financial assistance to military officers from Member States who had insufficient funds to provide gratis military officers to the Organization. Total contributions made by two Member States to the fund by October 1997 were $278,162. Out of the contributions, four military officers from four Member States had been sponsored and would have completed their tour or departed owing to lack of funds by the end of 1997. The Administration explained that although it had encouraged Member States to contribute to the trust fund, donor countries had not shown any further interest.

110. **The Board recommends that the Administration continue in its efforts to attract funding for the trust fund in order to redress the distortions in the representation of gratis military personnel.**

4. Active peacekeeping operations

111. The Board examined 4 missions that were funded from the regular budget and 13 special missions during the 18-month period ended 30 June 1997.

Establishment of missions in the former Yugoslavia

112. The initial detailed planning for the establishment of the new missions in the former Yugoslavia was done on the basis that each mission should have its own independent administrative function. However, the Advisory Committee on Administrative and Budgetary Questions and the Office of Internal Oversight Services expressed concern that such decentralization would not be the most effective use of resources. In particular, the Advisory Committee was concerned that decentralization might lead to unnecessary fragmentation, overlap and duplication in administrative functions. As a result, UNPF carried out a review to determine whether decentralization was the most appropriate method of providing administrative services to the new missions or whether some services could be centralized. Although the review concluded that there was no advantage in changing to a centralized Administration, the Board is concerned that such a major policy issue was not

addressed and analysed before the missions commenced operations. Clearly, the cost of changing such a fundamental infrastructure midstream is likely to be prohibitive.

Human resource management

113. At UNTAES, which was established in January 1996, Administrative Services had difficulty in obtaining a sufficient number of experienced staff. The first Chief Administrative Officer only assumed duties in May 1996 and most senior staff did not arrive at the mission until June or July 1996. In some sections, key posts were vacant for long periods. The Finance Section, for example, always lacked a qualified SUN administrator and was unable, therefore, properly to utilize and interrogate the mission's financial records. Many other administrative staff had little or no peacekeeping experience, which caused the mission some delay in establishing operational effectiveness. Given that the original lifespan of the UNTAES mission was projected to be 18 months, the mission's operational effectiveness was hampered by the unavailability of suitably experienced staff until a third of the mission's original lifespan had passed.

114. In response to the Board's recommendation made in its report for the biennium 1994-1995 that DPKO should ensure that senior staff were in post as early as possible in order to manage the start-up phase of a mission, the Administration has since July 1996 developed a roster of experienced individuals who could be released at short notice to fill positions in all core peacekeeping functions. The Board trusts that the application of the roster will alleviate such problems in the future.

Non-expendable property

115. The Board examined control over non-expendable property in active peacekeeping operations and noted that:

(a) At UNMIBH, the records held by the Property Control and Inspection Unit did not reconcile with those managed by various account holders who maintained their own inventories of the assets held, while the Unit maintained the official mission inventory record for the assets, which were valued at some $40 million in total. For example, in respect of non-expendable communications equipment, the account holder had recorded 7,429 items, as compared with 7,731 items recorded by the Unit, and for electronic data-processing equipment, the account holder had recorded 4,732 items, as compared with 4,459 items recorded by the Unit;

(b) Based on a sample of 80 assets physically held at UNMIBH headquarters in Sarajevo, the Board found that 16 per cent could not be traced to the Property Control and Inspection Unit inventory. The Board considers that the Mission did not have a complete or accurate inventory of its non-expendable equipment and that there were inadequate procedures for ensuring that newly purchased assets were entered in the inventory. The Board further noted that there were delays of up to four months between the dates of receipt of non-expendable property and the dates that the receiving and inspection reports were produced to confirm their receipt;

(c) Since April 1997, UNPREDEP had placed considerable emphasis on ensuring that it had full and accurate asset inventories such that, by July 1997, it had resolved earlier differences of 440 items valued at $0.5 million between the Unit's asset register and those held by the account holders;

(d) UNTAES did not initially undertake a full and complete reconciliation of non-expendable property transferred from UNPF. This reconciliation, which was only undertaken in March 1997, 15 months after the establishment of the mission, revealed an

initial discrepancy of 1,531 items valued at $4.2 million. The Board noted that after considerable effort by both missions the discrepancies were reduced by May 1997 to approximately 300 items valued at some $400,000;

(e) In addition, for two UNTAES account holders, Supply and Property Management Services and Engineering, the Property Control and Inspection Unit was itself responsible for maintaining inventories of their assets. The monitoring function of the Unit risked being compromised by the fact that it was in charge of managing the inventory;

(f) Since October 1991, UNFICYP had taken no action to dispose of non-expendable property with a book value of $768,643, despite the positive recommendations by the Headquarters Property Survey Board during the period. The Board considered that the failure to take action on disposal had resulted in additional cost of storage in respect of such unserviceable items;

(g) At UNAVEM III, the inventory list of non-expendable property as at 31 December 1996 did not include items with a value of $1.7 million that had been procured in 1996.

116. **The Board recommends that:**

(a) In UNMIBH, UNTAES and UNPREDEP, the account holders be responsible for managing and maintaining the non-expendable property registers while the Property Control and Inspection Unit be responsible for verifying the accuracy of the registers;

(b) UNFICYP dispose of non-expendable property written off without further delay;

(c) At UNMIBH and MONUA, action be taken to ensure that the inventory lists provide complete and accurate information, including newly purchased items, and that receiving and inspection reports are produced in a timely manner.

117. UNSMIH had submitted recommendations to Headquarters that 61 cannibalized vehicles should be sold as scrap and 132 vehicles should be donated to the Haitian National Police. In November 1996, Headquarters requested the Mission to provide a formal request from the National Police for the vehicles to be donated and a confirmation that such vehicles were no longer required by the Mission. As of June 1997, the Mission had not responded to the request but instead donated the total number of vehicles (193) to the National Police.

118. The Mission informed the Board that it had decided to proceed with the donation prior to receipt of Headquarters sanction owing to delays in processing the cases and in order to avoid storage costs of $49,059, which represented six months' rent. All the vehicles were therefore donated without the required approval from Headquarters.

119. **The Board recommends strict compliance with established procedures for the disposal of non-expendable property.** The Administration informed the Board that UNSMIH had initiated property survey action to obtain retroactive approval from the Headquarters Property Survey Board for the vehicles donated.

Supplies and materials

120. The Board reviewed UNPREDEP's inventories to confirm that physical stock levels were consistent with the records. At the time of the Board's examination in April 1997, the Engineering inventory had not been updated for several months as the computer system was not operational. In addition, while the Supply and Property Management Services inventory records were up to date, they did not contain any values for the stocks received from UNPF.

Furthermore, the transport stock records showed only Nissan and Toyota spare parts and other inventory items had yet to be recorded.

121. UNPREDEP had obtained a large quantity of stock from UNPF. While this was generally a cost-effective method of obtaining spare parts, it had sometimes left the mission holding unnecessary stock. For example, the Supply and Property Management Services had obtained 542,700 pairs of food-handling gloves. Given that the average issue of this last item was around 70 pairs per month, the mission held sufficient stock to last more than 640 years.

122. At UNTAES and UNPREDEP, the Board noted that no full and regular stocktakings had been carried out by any of the account holders. Without regular stocktakings, there was a risk that the stock records would be inaccurate and that any weaknesses in the process for the receipt and issuing of stock would not be revealed.

123. **The Board recommends that UNPREDEP bring its stock records up to date in respect of supplies and materials and review its stock levels and make arrangements for the cost-effective disposal of any items considered to be surplus to needs. The Board further recommends that UNTAES and UNPREDEP carry out regular stock counts in accordance with established procedures.**

124. In UNSMIH, the Board noted that there was weak inventory control over attractive spare parts obtained from 257 vehicles that had been cannibalized between January 1996 and April 1997. The vehicles, cannibalized under a contractual arrangement, had not been documented or accounted for through the normal inventory control procedures and, as a result, the Board could not verify the quantity of spare parts obtained from the cannibalization exercise.

125. The Board considers that the Mission should have exercised better control over the contractor's performance to ensure that the assets were properly accounted for in accordance with established procedures.

126. The Administration considered that the scope of work of the contract developed by Headquarters contained various tasks, including servicing of vehicles. However, the contract did not contain a requirement to cannibalize vehicles, which appeared to be a locally made arrangement. The scope of work of the contract provided for a range of services open to expansion or contraction as the Mission's needs evolved.

127. **In noting that UNSMIH is in liquidation, the Board recommends that when contracts are awarded for vehicles to be cannibalized, Headquarters instruct chief administrative officers to ensure that established inventory control procedures are adhered to.**

5. Peacekeeping missions in liquidation

128. The Board of Auditors examined how the Organization planned and executed the liquidation of UNPF, ONUMOZ, UNAMIR and UNMIH.

Planning and liquidation management

129. UNPF planned to complete the liquidation process by February 1997 but had to revise the date to April 1997 and later to July 1997. This was due in part to the difficulties in identifying, locating and disposing of non-expendable equipment, the considerable volume of claims received against the United Nations and outstanding legal matters. The mission also considered that it would be more effective to complete as much of the liquidation as

possible in the mission area so as to obtain maximum value from the institutional memory of the mission staff.

130. During the first nine months of the liquidation, UNPF had insufficient staff with experience or proven expertise in the liquidation of peacekeeping missions. DPKO addressed the problem in September and October 1996 by sending several senior staff with previous liquidation experience to take over key posts in the mission.

131. UNPF also experienced problems with the quality of management information on the progress of the liquidation. In some cases, account holders did not have complete or accurate information, in particular about the disposition of assets. Management therefore faced considerable difficulties in determining progress made and ensuring effective decision-making.

132. At ONUMOZ, liquidation started in February 1995. The Board noted that the liquidation process had not been completed as of December 1997, almost three years later, despite the commitment by the Administration that the liquidation tasks would be completed by December 1996.

133. In UNAMIR, the liquidation process started in April 1996 and was continued in Nairobi until December 1996. Four staff members continued with the liquidation tasks at Headquarters until June 1997 when the staff strength was reduced to one international staff member supplemented by two staff recruited locally. By December 1997, 20 months after the start of the liquidation, several key tasks remained to be completed, including the closure of the Mission's account; full acknowledgement of assets transferred; and the preparation of the Secretary-General's report.

134. The Administration informed the Board that the time-frame required for the final residual tasks was dependent in large part upon the work of other offices and agencies.

135. The Board was also concerned that the liquidation process regarding UNTAC and UNOSOM, which had started on 24 September 1993 and April 1995, respectively, was ongoing as of December 1997.

136. **As noted in its reports on peacekeeping operations for 1992-1993 and 1994-1995, the Board emphasizes the need for the process of liquidation of peacekeeping missions to be accomplished within the shortest possible time in order to minimize costs; this should include a plan clearly identifying the time-frame for the completion of the outstanding tasks in all missions in liquidation, which should be closely monitored by DPKO.**

137. In that regard, the Board was pleased to note that the Administration has issued detailed provisional guidelines on liquidation of missions, including the policy for the disposal of equipment.

138. **The Board recommends that the provisional guidelines be finalized and fully implemented**. The Administration undertook to implement the recommendation subject to the availability of staff resources from the support account.

Non-expendable property

(a) United Nations Peace Forces headquarters

139. In its 1994-1995 report on peacekeeping operations, the Board of Auditors had disclosed significant shortcomings in the maintenance of non-expendable inventory records in UNPF. The Board noted that, during the liquidation process, UNPF undertook a major exercise to confirm that the inventories were complete and to record all those assets owned by, and delivered to, the successor missions of UNMIBH, UNTAES, UNPREDEP and

UNMOP. The Board noted that between January 1996 and August 1997, UNPF identified more than 19,000 items of equipment, valued at some $65 million, which had previously been omitted from the asset records.

140. At the direction of Headquarters, UNPF transferred some 44,000 items, valued at approximately $189 million, to 29 other United Nations missions, including some 32,000 items valued at $137 million transferred to successor missions of UNPF. These assets were transferred mainly during early 1996, but it was not until October 1996 that UNPF was able to inform the new missions of those assets transferred to them. The Board is concerned that this delay limited the new missions' ability to implement proper asset control procedures or to ensure the completeness of their own inventories.

141. Following receipt of the inventories from UNPF, the new missions and UNPF started a joint exercise to reconcile the UNPF listing to the independent inventories created by the new missions. Considerable effort by UNPF and the new missions reduced the number of unreconciled items to 683 assets valued at $1.9 million by the time the asset inventory was finalized in August 1997.

142. In reviewing the procedures for sale of surplus equipment in UNPF, the Board was concerned that:

(a) It had taken Headquarters some 15 months (August 1995-November 1996) to reach a decision on the disposal of surplus equipment valued at some $10.5 million and of expendable stores valued at $3.8 million;

(b) In inviting bids to run the auction, the Administration had set a ceiling of $500 on the cost of each advertisement inviting bids to run the auction effectively and precluded major cities where advertising rates exceeded this amount and the only advertisement released in Europe was in Croatia. This process may have unduly limited the competitiveness of bids;

(c) Although the contract with the auctioneer was approved on 21 May 1997, the lead time provided for the auction was inadequate. It was not until 23 June 1997, and still without a signed contract, that DPKO authorized the contractor-designate to advertise the auction from 1 July 1997. The contract was only signed on 3 July 1997 and the auction started on 10 July 1997, just nine days after advertising began;

(d) The draft contract with the auctioneer had envisaged a period of up to 24 days between signing the contract and holding the auction, in order to allow the United Nations time to agree to the contractor's organization of the lots for sale, agree to a minimum sale price per lot, inspect the contractor's insurance cover, open a bank account, review the contractor's action plan and review the list of invitees. In fact there were only seven days between signing the contract and the start of the auction and the contractor-designate declined to provide the United Nations with most of the required information prior to signing the contract. The Administration informed the Board, however, that the contractor had informally agreed to and did perform various tasks in preparation for conducting the auction. Further, although the contractor promptly supplied an action plan soon after the contract was signed, UNPF considered it deficient in a number of respects, in particular on the subject of minimum prices. In the Board's view, the important process of preparing and planning the auction was unduly compressed and limited the United Nations review of the contractor's operational proposals;

(e) The contractor was responsible for inviting participation in the auction on a wide geographical basis. The contractor invited participants recommended by UNPF and those found through its own sources. In a sample of 25 potential bidders recommended by UNPF and contacted by the Board, 7 of the 11 organizations who replied to the Board indicated

that they had not been invited. The Board considers this to be unsatisfactory. In addition, while notice of the auction was posted on the Internet and notified to all permanent missions of the United Nations, the only public advertisements were limited to the Swiss, Italian and Croatian press. The Board is concerned that the failure to invite organizations recommended by UNPF and the limited press coverage may have restricted significantly the number of possible attendees at the auction;

(f) At the auction, all lots were sold, raising a gross total of $1.8 million ($1.6 million net of the auctioneer's commission), compared with the $2 million UNPF had estimated it would raise. Although 5 out of a total of 139 lots were sold for a price below the minimum, the mission considered that the advantages of ensuring early removal of the assets outweighed the potential extra income from selling the items as scrap.

143. **The Board recommends that, where a decision is made to proceed by auction, the Organization ensure that there is sufficient lead time for comprehensive advertising and the evaluation of the equipment to be sold, to enable potential customers to be contacted and for adequate liaison to be made between the liquidating mission and the auctioneer.**

144. UNPF started to dispose of scrap items in 1995. By March 1997, it had sold approximately 1,500 tons of scrap metal and the remnants of 1,573 vehicles. There was no write-off authority in respect of 360 of the vehicles. UNPF considers that obtaining the necessary write-off approval would have considerably delayed the clearance of the scrapyard and meant that resources would not have been fully or effectively utilized. Before scrapping the vehicles, the mission made a full list of their asset numbers.

145. In addition, the Board noted that the local property survey board had approved for write-off as scrap 267 vehicles for which no record of disposal could be found nor could the actual vehicles be located.

146. **The Board recommends that the mission reconcile asset numbers of scrapped vehicles back to the asset register and to the local property survey board records in order to identify the missing assets authorized for write-off and those vehicles written off without proper authority.**

(b) United Nations Observer Mission in Mozambique

147. There remained significant gaps in the acknowledgement of non-expendable property recorded as transferred from ONUMOZ to other missions. According to a status report prepared in September 1997, some $24.9 million of non-expendable property was recorded as transferred to other missions, but only $21.2 million had been acknowledged by that date, representing a shortfall of $3.7 million in acknowledgements. There were also gaps in the recording of non-expendable property transferred from ONUMOZ to other missions. For example, in respect of general stores, assets transferred were valued at $5.3 million; whereas acknowledgements were received in an amount of $7.8 million, some $2.5 million in excess of the assets recorded as transferred.

(c) United Nations Assistance Mission in Rwanda

148. The Board noted that a physical inventory was not taken to determine the physical existence of the Mission's non-expendable property items prior to their disposal. The Board observed that the $62.5 million disclosed in the Secretary-General's report of 25 March 1996 (A/50/712/Add.2) was arrived at by the collation of inventory listings of the Mission. The Administration informed the Board that the non-expendable property database continued to be updated as acknowledgements were received and as a result, by December 1997, the

inventory records disclosed that non-expendable property valued at $65.2 million had been disposed of through donations, transfers to other missions, sales and write-offs. By that date, some 18 months after the transfers had been effected, both the liquidation team and the Field Administration and Logistics Division still awaited acknowledgements of non-expendable property valued at $20.7 million (32 per cent) transferred to other missions. The Administration was therefore not in a position to provide assurance that assets transferred had actually been received at the destinations.

149. The Administration informed the Board that monitoring procedures would be simplified with the implementation of the field assets control system, which would automatically track the transfer of assets between missions.

150. **The Board recommends that, for more effective control, missions in liquidation undertake a physical inventory of non-expendable property prior to their disposal in accordance with the provisional liquidation guidelines.**

Write-off of non-expendable property

151. As of October 1997, UNPF had either written off under their authority or recommended to Headquarters that a total of 16,096 assets valued at $68 million be written off. While that amount included cases of losses as a result of accidental damage and wear and tear, it also included $11.6 million in stolen items, $5.0 million in items reported as lost and a further $10.2 million in items that could not be located by account holders. The last category included 26 vehicles, 231 containers and 308 generators the Mission was unable to locate despite several major physical reviews. The Board is concerned at the extent of losses recommended for write-off, which the Board considers could have been avoided with tighter inventory management.

152. **The Board recommends that, on the basis of the experiences gained in UNPF, the Administration request chief administration officers of peacekeeping operations to enforce the established procedures regarding inventory management, including the need for periodic inventory counts.**

153. The Board was concerned at the delays in recommending write-off of assets by Headquarters. As indicated earlier in this report, a total of approximately $64.7 million was still awaiting final write-off action by Headquarters at the end of the financial period in respect of UNPF. Even concerning the $3.3 million written off at Headquarters in respect of UNPF, the Board noted that the average length of time between a decision by the local property survey board and finalization by the Headquarters property survey board was approximately six months, but in cases where problems arose, the time extended to periods sometimes in excess of three years. The Board noted similar delays in UNAMIR, UNAVEM III and an ongoing mission, UNFICYP. In the case of UNAVEM III, 744 cases valued at some $2.0 million were awaiting write-off action at Headquarters as of May 1997.

154. **The Board recommends that the Administration review the entire process regarding write-off of non-expendable property, from the mission level to finalization at Headquarters, in order to reduce the extent of delay.**

155. The Administration informed the Board that the Property Survey Board process at Headquarters was under review to enhance record management systems, which would incorporate transparent reporting methods that would allow all parties involved in cases with the Board, including the field missions, to monitor the cases. The Administration added that with the higher financial levels of authority delegated to the missions under liquidation, far greater number of write-off cases could be handled at the mission level.

Claims

156. The Board noted that UNPF had reduced the level of outstanding claims against UNPF from 854 cases valued at $37.8 million as at May 1996 to 62 cases valued at $4.8 million as at July 1997.

157. Despite the progress made by the mission in clearing the claims against the Organization, the Board considered that a number of claims could have been avoided if the mission had taken appropriate preventive action. For example, the mission failed to issue at an early enough stage guidelines and procedures for United Nations staff moving into accommodation and mission staff did not always undertake an assessment of the property's condition, or agree about this with the lessor, prior to occupation. These failures left the mission vulnerable to future claims.

158. Conversely, the Board noted that UNPF had made claims against third parties. For example, in some cases, the Claims Review Board had judged that damage to property had been caused by the wilful negligence of battalions, and recommended that some $290,000 of damage should be recovered from the relevant troop-contributing countries.

159. In two other cases, the mission had taken action to withhold payment to cover the cost of claims. In the first case, UNPF withheld $872,000 from the payment to international services agencies to cover the cost of $756,000 in damage to United Nations equipment incurred by international contractual personnel. In the second case, involving a fraudulent overcharge of $1 million for fuel not received, the mission had withheld over $2 million in settling payment to the contractor.

160. As noted in the Board's report on peacekeeping operations for 1994-1995, a predecessor mission of UNPF (UNPROFOR) paid excise duty amounting to $37 million on its purchase of petroleum, oil and lubricants. That amount has since increased to $38 million. In addition, UNPF had paid a further $3.5 million on airport charges and $168,000 as taxes for communications services contrary to the provisions of the status-of-forces agreement. The mission was continuing to pursue those claims with the host Government.

161. **The Board trusts that DPKO will continue its efforts to resolve all outstanding claims in connection with UNPF.**

6. Other peacekeeping activities

162. The Board audited other peacekeeping activities and its findings are as follows:

(a) United Nations Logistics Base

Transfer of unserviceable assets

163. As regards the United Nations Logistics Base at Brindisi, in some cases items transferred from peacekeeping missions for strategic stockpiling were either in poor condition or declared obsolete and were subsequently written off. As at 30 September 1997, the Logistics Base had recommended to Headquarters for disposal action assets valued at $11.2 million, which included assets beyond economic repair ($1.14 million), motorcycles and spare parts ($8.4 million) and expired medical supplies ($0.9 million). The Board noted that disposal of the motorcycles had been approved by Headquarters in August 1994, but that they were still being held in stock owing to instructions from Headquarters that the sale should be effected through international bidding.

164. The Board further noted that the Logistics Base held large stocks of transferred assets that were redundant and unserviceable pending their processing for write-off and their eventual disposal. These comprised 195 vehicles and 102 trailers at an original cost of $5.4

million, 278 manual typewriters, 25 empty containers and 96 containers of other items. The Board was concerned that costs were incurred in transporting and storing these unserviceable items from other missions to the Logistics Base. The Board considers that value for money was not derived in such transfers and suggests that the Administration reappraise its policy on the transfer of assets.

165. **The Board reiterates its recommendation contained in its report for the biennium ended 31 December 1995 that the Department of Peacekeeping Operations ensure that, before assets are transferred from a liquidating mission, appropriate evaluation is conducted to avoid the transfer of unserviceable property at additional cost to the Organization.**

166. The Administration informed the Board that the policy on the shipment of used assets to Brindisi contained in the Secretary-General's report of 21 May 1997 (A/51/905) and approved by the General Assembly had been conveyed to all missions; under this arrangement, the chief administrative officers were required to enforce the policy by avoiding the transfer of unserviceable items to the Logistics Base.

167. **The Board reiterates its concerns regarding delays in processing of property identified for write-off and in disposing of such property; the Board recommends that the Administration address these issues expeditiously.**

168. According to the Administration, the United Nations Logistics Base has been informed of the Board's recommendation and considerable progress was being made at the Base in clearing the backlog of property received during the early years of its operations.

(b) International Criminal Tribunal for Rwanda

Organization of the Tribunal

169. The Board, in its report for the biennium ended 31 December 1995, expressed concern about the inadequate staffing of new missions with experienced and qualified personnel to help in the start-up activities. The Board's audit confirmed the findings of the Office of Internal Oversight Services in 1996 that suitable qualified and experienced staff were not engaged in the Tribunal to provide the requisite administrative support. The Board noted that local staff of the Tribunal were at times placed in positions of responsibility without adequate training and knowledge of United Nations policies and procedures. This poor working environment was compounded by the absence of organizational charts and job descriptions in most of the units. As a result, lines of command, duties and responsibilities were not clearly defined and this affected the operational efficiency of the internal control system and diminished effective functioning of the Tribunal. As noted earlier in this report, there were smilar weaknesses in the setting up of the UNTAES mission in early 1996.

170. The resource constraints of the Tribunal had contributed to considerable delay in the production of the monthly accounts and the budgetary allotment reports, thus affecting the Tribunal's ability to monitor expenditure effectively.

171. The Board recommended that the Administration address the resource constraints of the Tribunal. The Board further recommends that the Tribunal take action to prepare job descriptions and organization charts and closely supervise the work of the Finance Section to ensure timely production of the financial and budget reports.

172. The Administration informed the Board that the key positions had been filled with qualified staff; necessary action had been taken to ensure that the management of the Tribunal acted in conformity with the established rules and procedures in human resource management. Organizational charts had been completed and job descriptions for almost all posts had been prepared and were awaiting classification action by the Office of Human

Resources Management. The Administration added that local and international General Service staff had been trained in the performance of administrative tasks and that adequate internal controls had been established. The Board will keep these matters under review.

Procurement

173. The Board's review of the Tribunal's procurement system disclosed that although 338 purchase orders had been issued for the 10-month period ended 31 October 1996, adequate case files had not been kept by the Procurement Section. The Section could therefore not effectively monitor and evaluate the performance of vendors under various contracts awarded or the purchases made by the Tribunal. As a result of such weaknesses, the Board could not carry out any detailed examination of the case files.

174. Out of the 338 purchase orders issued, approval for 130 (38 per cent) was on an *ex post facto* basis, indicating that the purchases had been made without prior approval.

175. There was also widespread use of the exceptions to competitive bidding granted under financial rule 110.19. Of the 130 cases examined by the Board, 75 per cent had been exempted from bidding. The Board noted that, in all the cases, no justification for the exception to competitive bidding had been provided, contrary to financial rule 110.19 (d) and (h).

176. The Administration informed the Board that most of the purchases approved on an *ex post facto* basis were for goods and services urgently needed in the light of the difficult situation in Rwanda during the start-up period of the Tribunal. The Administration also attributed the weakness in the procurement system in part to inadequate staffing of the Section.

177. **The Board recommends that the International Criminal Tribunal for Rwanda ensure that procurement case files contain complete and accurate information in order to enhance procurement management.**

178. **The Board also recommends that, in order to minimize emergency and immediate operational requirements purchases and also to eliminate purchases without prior authorization, the International Criminal Tribunal for Rwanda plan its requirements so as to facilitate purchasing through competitive bidding. In cases where the competitive bidding process is waived, the justification for the waiver should be provided in accordance with the Financial Rules.**

(c) International Tribunal for the Former Yugoslavia

Facility utilization

179. The International Tribunal for the Former Yugoslavia is based in The Hague. In 1996, the Tribunal occupied 7,271 square metres at a cost of $1.7 million, comprising office space, one courtroom and other facilities. In January 1997, the Tribunal assumed responsibility for the whole building, comprising 19,529 square metres of office and courtroom space, as well as an underground parking facility, at a total annual budgeted rent of $2.3 million. However, a subtenant, the Office for the Prohibition of Chemical Weapons, agreed to take over 5,214 square metres from 1 April 1997 at an annual rent of $425,500, payable to the Tribunal.

180. In expanding its premises by a net 7,044 square metres, the Tribunal intended to provide two extra courtrooms and further office accommodation. The Board noted that the original courtroom had been used for 131 days in 1996 and for 187 days in 1997. However, the number of detainees had increased significantly, from 7 in December 1996 to 20 in

December 1997 and the number of trials under way had increased from 1 in the early part of 1996 to 5 by the end of 1997.

181. The Administration explained that the nature of court proceedings was that short interruptions, due for example, to lack of witnesses, were inevitable; the Tribunal attempted to utilize any free courtroom time to its best advantage, but such matters as the distances witnesses had to travel could make this difficult. The Administration considered that the extra courtrooms, once operational, should provide for a number of cases to be heard simultaneously and the current case backlog reduced.

182. The Board also noted that the construction of offices within the new area was still awaited. In October 1997, the statement of the work was initiated but the resulting request for proposals had yet to be produced. In the absence of the proposal, the approval of the local and the Headquarters Committee on Contracts was not possible and, by the end of the biennium 1996-1997, the budgeted allotment of $407,600 for construction costs had not been utilized.

183. The Administration informed the Board that its inability to prepare the new office space had been caused by the introduction of unexpected priority tasks in the procurement and buildings management sections. These tasks related to the secure detention of new prisoners, expanded field operation requirements by the Office of the Prosecutor and the bringing forward of planning and design specifications for the two new courtroom facilities, which had been planned for 1998. Those requirements, combined with insufficient procurement staff, had resulted in the delay of construction in the new area.

184. **The Board recommends that the International Tribunal for the Former Yugoslavia organize trials to make fuller use of its existing courtroom and expedite construction of the planned additional courtrooms and office accommodation.**

Approval for building lease

185. In June 1994, the Headquarters Committee on Contracts recommended that the International Tribunal for the Former Yugoslavia award a contract for the original four-year lease covering the period from 1 July 1994 to 30 June 1998, noting that the terms of the lease had yet to be negotiated, subject to the review and approval of the lease by the Office of Legal Affairs. The Board noted, however, that under the terms of the lease eventually agreed by the Office of Legal Affairs, the lease was automatically extended unless the Tribunal notified the landlord by 31 December 1996, 18 months before the lease expired, that it did not intend to renew the lease. The lease also included a clause that allowed the Tribunal to terminate the contract with six months' notice in the event it closed or moved to another country. Since the Tribunal did not notify the landlord of its intentions by 31 December 1996, a new four-year lease in the amount of $7.6 million from 1 July 1998 to 30 June 2002 became operative from 1 January 1997 without specific approval by the Headquarters Committee on Contracts. A similar clause will operate on 31 December 2000 to extend the lease until 30 June 2006.

186. The Board is concerned that the terms of the lease create an automatic long-term liability for the Organization in the absence of a positive notification by the Tribunal of an intention not to renew; and that the 18-month period of notice required is unduly long. The Board trusts that the Administration will avoid similar clauses in any leases agreed in the future.

7. Cases of fraud or presumptive fraud

187. During the 18 months ended 30 June 1997, 41 cases of fraud and presumptive fraud were reported to the Board. Twenty-one of the reported cases involved staff members of the Organization, in 13 other cases the perpetrators could not be identified and the remaining 7 were perpetrated by non-staff members.

188. The Board's analysis of the cases disclosed that, in 12 out of the 41 cases, losses totalling $611,172 had been suffered by the Organization. In three cases, the financial losses could not be quantified, as the cases were being investigated by boards of inquiry and, in the remaining 26 cases, no financial losses had been incurred. The Administration recovered $95,785 and continued to pursue recovery of the remaining $515,387.

D. Acknowledgement

189. The Board of Auditors wishes to express its appreciation for the cooperation and assistance extended by the Secretary-General, the Under-Secretary-General for Management, the Under-Secretary-General for Peacekeeping Operations and members of their staff.

(*Signed*) Vijay Krishna **Shunglu**
Comptroller and Auditor General
of India

(*Signed*) Osei Tutu **Prempeh**
Auditor-General of Ghana

(*Signed*) Sir John **Bourn**
Comptroller and Auditor General of
the United Kingdom of Great Britain
and Northern Ireland

20 March 1998

Annex I

List of missions audited

MINUGUA	United Nations Human Rights Verification Mission in Guatemala
MINURSO	United Nations Mission for the Referendum in Western Sahara
ONUMOZ	United Nations Observer Mission in Mozambique
UNAMIR	United Nations Assistance Mission in Rwanda
UNAUB	United Nations Administrative Unit in Baghdad
UNAVEM III/MONUA	United Nations Angola Verification Mission/United Nations Observer Mission in Angola
UNDOF	United Nations Disengagement Observer Force
UNFICYP	United Nations Peacekeeping Force in Cyprus
UNIFIL	United Nations Interim Force in Lebanon
UNIKOM	United Nations Iraq-Kuwait Observation Mission
UNMIBH	United Nations Mission in Bosnia and Herzegovina
UNMIH	United Nations Mission in Haiti
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNMOP	United Nations Mission of Observers in Prevlaka
UNMOT	United Nations Mission of Observers in Tajikistan
UNOMIG	United Nations Observer Mission in Georgia
UNOMIL	United Nations Observer Mission in Liberia
UNPF	United Nations Peace Forces headquarters
UNPREDEP	United Nations Preventive Deployment Force
UNPROFOR	United Nations Protection Force
UNSCO	Office of the United Nations Special Coordinator in the Occupied Territories
UNSMIH	United Nations Support Mission in Haiti
UNTAES	United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium
UNTSO	United Nations Truce Supervision Organization

Annex II

Follow-up on actions taken to implement the recommendations of the Board of Auditors in its report for the biennium ended 31 December 1995[a]

I. Recommendation 10 (a)

1. To ensure accurate reporting of procurement expenditures by field missions, a procedure should be put in place for appropriate adjustments to be made in the allotment accounts in respect of purchases charged against the funds of missions that are not the intended users of the items.

Measures taken by the Administration

2. The Administration has introduced a procedure requiring a credit adjustment to be made to the originating mission in case of diversion of equipment purchases charged against the budget of the mission.

Comments of the Board

3. The procedure would be more effective and would allow for timely follow-up and reconciliation between the concerned missions if the missions were notified whenever such diversions occurred. The Purchase Division should also be notified so that it can maintain accurate records of purchases made for each field mission and follow-up on the delivery of the items.

II. Recommendation 10 (b)

4. Control and monitoring of procurement made through letters of assist should be improved as follows:

(a) Numeric control should be established for all letters of assist issued and file copies maintained in the Field Administration and Logistics Division for reference and reconciliation;

(b) Details of goods and services requisitioned by troop-contributing nations should be indicated on the letter of assist status report for reconciliation with goods and services actually received at field missions;

(c) Monitoring of letter of assist deliveries should be strengthened to establish the continuing need for outstanding deliveries for appropriate action;

(d) The Field Administration and Logistics Division should enforce the requirement of obtaining receiving and inspection reports as proof of delivery before letter of assist claims are certified for payment.

[a] *Official Records of the General Assembly, Fifty-first Session, Supplement No. 5* (A/51/5), vol. II, sect. II, para. 10

Measures taken by the Administration

5. A numeric control system for letters of assist has been developed and linked to the financial database to ensure that an appropriate obligating document is prepared for every letter of assist issued. Miscellaneous obligating documents are obligated at Headquarters and are reflected in the monthly allotment reports which indicate disbursements and obligations against the miscellaneous obligating documents. The text of letters of assist has been modified to include reference to receiving and inspection reports.

Comments of the Board

6. Numeric control for letters of assist should be computer generated. The current practice of using one miscellaneous obligating document for different letters and for different troop-contributing nations does not allow for effective tracking of letters. Field missions are not able to identify letters of assist with miscellaneous obligating documents since the number of the letter is not quoted against the respective document in the monthly allotment reports. Further comments on letter of assist administration have been provided in the Board's current report.

III. Recommendation 10 (c)

7. The Administration should give greater attention to management and completion of liquidation tasks of missions within a specified period by assigning specific responsibility for the post-liquidation functions until all tasks are completed.

Measures taken by the Administration

8. Liquidation guidelines were issued in December 1995, which emphasized the need for the timely completion of tasks. The Field Administration and Logistics Division requires monthly progress reports from liquidating missions on their activities. The General Assembly has been advised of the importance of an appropriate level of liquidation staff in the mission area to enable completion of all the tasks locally rather than bringing incomplete tasks to Headquarters. After the closure of a mission, a small liquidation team is brought to Headquarters to finalize outstanding issues, many of which (such as finalization of accounts and property write-off) require consultation with other departments/offices. However, approval for the required level of resources continues to be a challenge for the Organization.

Comments of the Board

9. As noted in the current report, the Board considers that the provisional liquidation guidelines should be finalized and fully implemented and closely monitored by Headquarters for more timely completion of liquidation tasks.

IV. Recommendation 10 (d)

10. Standard procedures for the transfer and acknowledgement of assets should be developed to provide a prompt and adequate response and to improve transparency in the disposition of assets.

Measures taken by the Administration

11. A review was undertaken of all the codification systems available to the Organization. The results of this review were included in the report of the Secretary-General on assets management (A/51/957) and the recommended codification system based on the United Nations common coding system was approved by the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee. The report also provided information on this issue, as well as the field assets control system, which is designed to bring control, transparency and accuracy to the management of the assets for peacekeeping. The implementation of the field assets control system was approved by the Advisory Committee and the Fifth Committee and the deployment of the system to the field has commenced.

Comments of the Board

12. The Board will monitor the implementation of the field assets control system to see whether it addresses the deficiencies noted.

V. Recommendation 10 (e)

13. When a Government is unable to provide suitable accommodation free of charge in accordance with the status-of-forces agreement, the mission should seek the Government's assistance in securing commercial premises at a reasonable and fair rent.

Measures taken by the Administration

14. According to the Administration, a provision will be included in future status-of-forces agreements. This should allow greater political and moral pressure to be exerted on host Governments that fail to meet obligations into which they have freely entered. The Administration considers that concrete benefits are doubtful in cases where Governments fail to meet their first obligation to provide premises free of charge. However, the Administration further informed the Board that a working group on the model status-of-forces agreement has been set up between the Office of Legal Affairs and the Department of Peacekeeping Operations.

Comments of the Board

15. The Board will keep this matter under review.

VI. Recommendation 10 (f)

16. For the recently introduced training programme to have a greater impact, consideration may be given to extending it to cover the military logistics personnel and other personnel in the mission involved in the procurement process.

Measures taken by the Administration

17. Pending the availability of funds to extend the training programme, the possibility of using a prerecorded video to help train logistics personnel is under consideration by the Organization.

Comments of the Board

18. The Board will keep this matter under review.

VII. Recommendation 10 (g)

19. In future offers of discount for prompt payment, it should be agreed with the contractor that if a delay in payment arises from incorrect invoicing by the contractors, the date the dispute is resolved shall be considered as the date for earning discount.

Measures taken by the Administration

20. A provision is now included in contracts that states that the resolution of a dispute over an invoice establishes the date for earning discount for prompt payment.

Comments of the Board

21. The Board will monitor the implementation of this provision in its future audits.

VIII. Recommendation 10 (h)

22. To ensure that the Organization receives adequate compensation for costs it may incur with respect to late deliveries, the Board recommends that when contracts are awarded on the basis of delivery schedules rather than the lowest bid, this fact should be made explicit in the purchase order/contract and appropriate penalty charges for non-compliance be jointly agreed upon.

Measures taken by the Administration

23. According to the Administration, care needs to be exercised in the application of penalty clauses. The Administration further informed the Board that the exigency nature of many peacekeeping operations frequently required that contracts be awarded on the basis of delivery schedules rather than the lowest bid.

Comments of the Board

24. The Board noted, however, that no concrete measures had been taken by the Administration to implement this recommendation. There was no effective system in place to monitor contracts awarded on the basis of delivery schedules to facilitate timely follow-up action. The Board reiterates the recommendation made in paragraph 22 above.

IX. Recommendation 10 (i)

25. Before assets are transferred from a liquidating mission to a continuing mission, an appropriate evaluation should be conducted to avoid the transfer of unserviceable property at additional costs to the Organization.

Measures taken by the Administration

26. The Director of the Field Administration and Logistics Division has issued instructions to missions that a cost-benefit analysis must be completed before any transfer takes place.

In addition, a policy regarding the shipment of used assets to Brindisi is now in place (see A/51/905).

Comments of the Board

27. The findings disclosed in the current report indicate that the transfer of unserviceable property at additional costs to the Organization is still a matter of concern. In future audits, the Board will monitor the implementation of the above policy.

X. Recommendation 10 (j)

28. Guidelines on the bidding process should be prepared indicating clearly when tenders should be by advertisement or by invitations to bid.

Measures taken by the Administration

29. A new procurement manual is in preparation to reflect this recommendation and other procurement reform procedures.

Comments of the Board

30. Action should be expedited on the recommendation to ensure early implementation and to improve competitiveness in the procurement system of the Organization.

XI. Recommendation 10 (k)

31. The Department of Peacekeeping Operations should identify in advance suitably qualified core field personnel who could be dispatched at short notice to set up new missions. These staff should be adequately trained and provided with an up-to-date field administration manual to enhance their efficiency.

Measures taken by the Administration

32. Training programmes are being improved for key administration and support personnel. Since 1994, 50 Professional staff have undergone two to three months of classroom and on-the-job training in the areas of personnel, finance, procurement, transport and engineering. Further, a roster of experienced staff has been established for all functions in the administrative field.

Comments of the Board

33. The Board will continue to monitor this issue in future audits.

XII. Recommendation 10 (l)

34. Requisitions should continue to be approved first by the Field Administration and Logistics Division using the electronic method of transmission before being passed to the Field Missions Procurement Section for procurement action.

Measures taken by the Administration

35. Requisitions of field missions are approved by the Field Administration and Logistics Division and transmitted through the Reality system to the Purchase Division. All requisitions are pre-encumbered and purchase orders obligated electronically to ensure that funding is available before commitments are made.

Comments of the Board

36. The intended integration of the IMIS and the Reality system should be organized to provide for a common database to allow multiple users from field missions, the Field Administration and Logistics Division, the Purchase Division and the Accounts Division to access data on procurement from the requisitioning to the payment stages.

Annex III

Differences between budget performance reports and financial statements

Mission	Period	Unencumbered balances (Thousands of United States dollars) Performance report[a] (a)	Financial statement (b)	Difference (c) (a)-(b)
UNOMIG	13 January-30 June 1996	1 057	723	334
UNOMIL	1 July-30 June 1996	13 466	2 036	11 430
MINURSO	1 July-30 June 1996	19 393	11 446	7 947
Subtotal		**33 916**	**14 205**	**19 711**
UNAVEM	1 January-30 June 1996	18 927	31 477	(12 550)
UNPREDEP	1 January-30 June 1996	5 260	5 868	(608)
UNIKOM	1 January-30 June 1996	4 603	6 116	(1 513)
UNTAES	15 January-30 June 1996	18 827	25 089	(6 262)
UNIFIL	1 February-30 June 1996	2 863	5 661	(2 798)
UNMIBH	1 January-30 June 1996	6 516	10 190	(3 674)
UNMOT	16 December 1995-30 June 1996	1 312	1 708	(396)
UNDOF	1 January-30 June 1996	1 130	1 244	(114)
Subtotal		**59 438**	**87 353**	**(27 915)**
UNAMIR	1 January-30 June 1996	(5 047)	6 443	(11 490)

[a] Amounts credited to Member States (gross).

Chapter III

Audit opinion

We have examined the appended financial statements, numbered XXII to XLVIII and I to XXXI properly identified, and the relevant schedules, numbered 22.1 to 44.1 and 1.1 to 31.1, and supporting explanatory notes for the United Nations peacekeeping operations for the 6-month period ended 30 June 1996 and the 12-month period ended 30 June 1997, respectively, in accordance with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

Certain Member States have declined to pay amounts of $67.5 million shown in the special account for unpaid assessed contributions and $48.6 million included in the unpaid assessed contributions. No provision has been made in the financial statements for delays in the collection of these assessed contributions. The Board was also unable to confirm the validity of a total adjustment of $130.4 million made in the accounts and arising from conversion from the old general accounting system to IMIS, owing to gaps in the audit trail.

Except for the effect on the financial statements of the matters referred to in the preceding paragraph, the financial statements present fairly the financial position of the peacekeeping operations as at 30 June 1997 and the results of the operations for the financial periods then ended; and its cash flows for the 18-month period then ended; that they were prepared in accordance with the stated accounting policies, which were applied on a basis consistent with that of the preceding financial period; and that the transactions were in accordance with the Financial Regulations and legislative authority.

In accordance with our usual practice, we have issued a long-form report on our audit of the financial statements of the peacekeeping operations, as provided for in the Financial Regulations.

(Signed) Vijay Krishna **Shunglu**
Comptroller and Auditor General
of India

(Signed) Osei Tutu **Prempeh**
Auditor-General of Ghana

(Signed) Sir John **Bourn**
Comptroller and Auditor General
of the United Kingdom of Great Britain
and Northern Ireland

20 March 1998

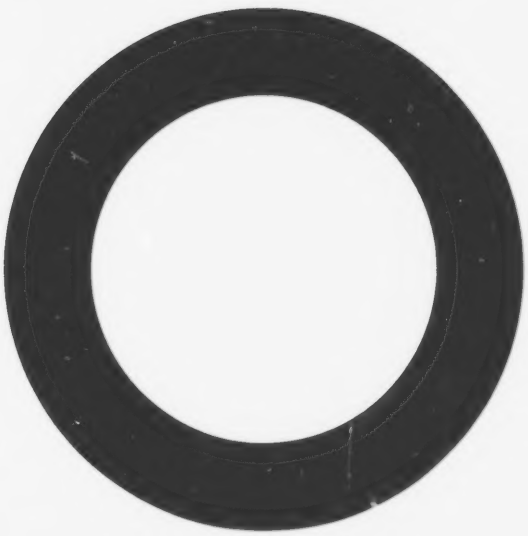
Chapter IV

Certification of the financial statements

5 November 1997

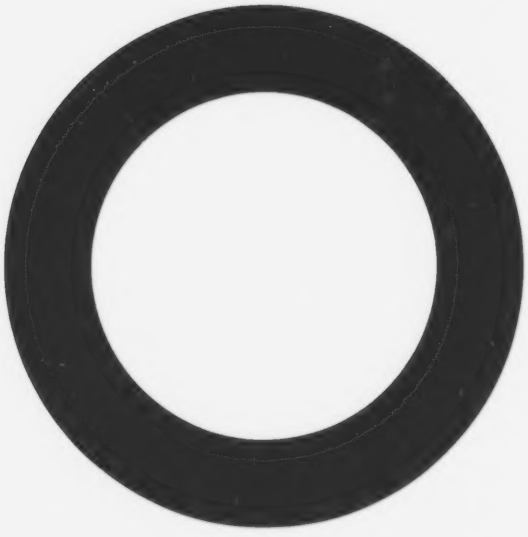
I certify that the appended financial statements of the United Nations peacekeeping operations, numbered XXII to XLVIII and I to XXXI for the 6-month period from 1 January 1996 to 30 June 1996 and the 12-month period from 1 July 1996 to 30 June 1997, respectively, are correct.

(Signed) Jean-Pierre **Halbwachs**
Assistant Secretary-General, Controller



Chapter V

Financial statements for the 18-month period from 1 January 1996 to 30 June 1997



Part one

Financial statements for the six-month period from 1 January to 30 June 1996

A. Summary of all peacekeeping operations

Statement XXII

Summary of all peacekeeping operations[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 January to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Total active operations	*Total completed operations*	*Peacekeeping reserve fund and fund for programme support*	*All peacekeeping funds eliminations*	*Total for the period*	
					1 January-30 June 1996	*1 January-30 June 1994*
Income						
Assessed contributions	673 638	—	—		673 638	1 507 468
Voluntary contributions	26 701	—	—		26 701	30 956
Income for services rendered	—	—	9 670	(9 670)	—	—
Interest income	21 100	414	2 869		24 383	6 427
Other miscellaneous income	60 589	—	3		60 592	2 820
Miscellaneous savings in liquidating obligations and adjustments	—	902	—		902	—
Total income	**782 028**	**1 316**	**12 542**	**(9 670)**	**786 216**	**1 547 671**
Expenditure						
(Statements XXIII-XLVIII)						
Total expenditure	**788 048**[b]	**—**	**14 917**	**(9 670)**	**793 295**	**1 273 844**
Excess (shortfall) of income over expenditure	(6 020)	1 316	(2 375)		(7 079)	273 827
Prior period adjustments	(3 014)	(25)	(2 532)		(5 571)	(10 185)
Net excess (shortfall) of income over expenditure	(9 034)	1 291	(4 907)		(12 650)	263 642
Transfer from (to) other funds	(31 590)	—	—		(31 590)	—
Savings on or cancellation of prior period obligations	5 496	100	—		5 596	10 100
Credits to Member States	(8 303)	—	—		(8 303)	(12 315)
Other adjustments to reserves and fund balances	24	—	(2)		22	—
Reserves and fund balances, beginning of period	786 065	75 784	158 715		1 020 564	677 749
Reserves and fund balances, end of period	**742 658**	**77 175**	**153 806**		**973 639**	**939 176**

Statement XXII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	Total active operations	*Total completed operations*	*Peacekeeping reserve fund and fund for programme support*	*All peacekeeping fund eliminations*	*Total*	
					1996	*1995*
Assets						
Cash and term deposits	742 010	20 525	106 769		869 304	358 832
Contributions receivable from Member States	1 956 622	117 332	—		2 073 954	2 146 012
Voluntary contributions receivable	6 901	—	—		6 901	6 837
Accounts receivable from Member States	1 589	—	—		1 589	—
Inter-fund balances receivable	7 657	686	—		8 343	3 722
Other accounts receivable	104 439	196	409		105 044	37 215
Due from other peacekeeping funds	57 504	18 000	3 143	(78 647)	—	—
Due from the United Nations General Fund	10 185	1 508	57 601		69 294	82 601
Special accounts for unpaid assessed contributions	55 552	11 962	—		67 514	67 514
Deferred charges and other assets	38 414	2 919	41		41 374	33 323
Total assets	**2 980 873**	**173 128**	**167 963**	**(78 647)**	**3 243 317**	**2 736 056**
Liabilities						
Contribution or payments received in advance	2 317	—	—		2 317	—
Unliquidated obligations	1 542 062	793	3 206		1 546 061	1 546 033
Inter-fund balances payable	88 630	—	10 603		99 233	27 223
Accounts payable to Member States	449 156	30 399	—		479 555	121 027
Other accounts payable	60 985	306	299		61 590	28 121
Due to other peacekeeping funds	75 504	3 143	—	(78 647)	—	—
Due to the United Nations special account	—	3 329	—		3 329	3 329
Due to the United Nations bond account	—	44 048	—		44 048	44 048
Voluntary contributions held in suspense	11 173	—	—		11 173	11 173
Deferred credits and other liabilities	8 388	13 935	49		22 372	15 926
Total liabilities	**2 238 215**	**95 953**	**14 157**	**(78 647)**	**2 269 678**	**1 796 880**
Reserves and fund balances						
Operating reserves	—	—	5 000		5 000	5 000
Working capital funds	—	—	150 000		150 000	150 000
Authorized retained surplus	108 267	—	—		108 267	131 194
Cumulative surplus (deficit)	634 391	77 175	(1 194)		710 372	652 982
Total reserves and fund balances	**742 658**	**77 175**	**153 806**		**973 639**	**939 176**
Total liabilities, reserves and fund balances	**2 980 873**	**173 128**	**167 963**		**3 243 317**	**2 736 056**

[a] See note 4.

[b] Schedule 22.1.

The accompanying notes are an integral part of the financial statements.

Schedule 22.1

Summary of all peacekeeping operations

Summary of expenditures for active peacekeeping operations for the period from 1 January to 30 June 1996

(Thousands of United States dollars)

Mission	*Standard troop costs*	*Rations, travel and other military costs*	*Use of contingent-owned equipment*	*Compensation claims*	*Civilian personnel costs*	*Rental, maintenance and construction of premises*	*Air operations*	*Vehicle operations*	*Supplies and services*	*Communications, equipment and other*	*Total expenditure*	
											1996	*1994*
UNFICYP	8 095	2 517	834	100	5 039	424	484	693	742	265	19 193	18 615
UNDOF	6 814	1 313	70	150	2 575	865	—	1 312	616	731	14 446	13 005
UNIFIL	25 090	8 578	25	417	9 330	1 582	1 143	2 494	2 020	3 745	54 425	53 258
UNAVEM	39 342	26 274	9 240	1 520	22 185	5 251	13 062	5 707	11 079	13 801	147 461	10 302
UNIKOM	6 051	6 600	839	160	6 555	352	1 323	617	653	734	23 884	27 050
MINURSO	362	4 138	508	67	9 606	125	3 136	633	243	1 726	20 544	24 866
ONUSAL	—	—	—	—	—	—	—	—	—	—	—	13 937
UNTAC	—	—	—	—	—	—	—	—	—	—	—	19 653
UNMLT	—	—	—	—	—	—	—	—	—	—	—	427
UNPF	6 723	9 519	134 260	260	48 264	6 757	3 867	5 696	15 196	9 802	240 344	530 805
UNTAES	21 423	10 357	9 167	733	9 556	3 486	2 202	6 521	1 116	4 620	69 181	—
UNPREDEP	7 078	2 633	2 269	220	1 604	1 156	745	1 642	306	1 630	19 283	—
UNMIBH	—	363	—	200	25 580	1 805	165	954	235	4 357	33 659	—
UNOSOM	—	—	—	—	—	—	—	—	—	—	—	392 236
ONUMOZ	—	—	—	—	—	—	—	—	—	—	—	212 009
UNAMIR	4 480	4 034	17 152	—	7 386	2 822	2 874	366	4 036	4 981	48 131	30 801
UNOMIG	—	2 160	12	21	3 346	264	10	437	196	1 161	7 607	1 446
UNOMIL	—	1 566	—	55	4 463	264	742	583	262	1 340	9 275	18 652
UNMIH	7 385	15 162	1 444	242	17 535	2 647	5 909	6 961	14 733	5 485	77 503	200
UNMOT	—	942	—	—	1 129	17	372	85	48	519	3 112	—
Total	**132 843**	**96 156**	**175 820**	**4 145**	**174 153**	**27 817**	**36 034**	**34 701**	**51 481**	**54 897**	**788 048**	**1 276 262**

B. Active peacekeeping operations

Statement XXIII

United Nations Peacekeeping Force in Cyprus[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 January to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Period	
	1 January-30 June 1996	*1 January-30 June 1994*
Income		
Assessed contributions[b]	11 241	22 450
Voluntary contributions[c]	7 245	3 967
Interest income	569	334
Other miscellaneous income	13	(8)
Total income	**19 068**	**26 743**
Expenditure		
(Schedule 23.1)		
Total expenditure	**19 193**	**18 615**
Excess (shortfall) of income over expenditure	(125)	8 128
Prior period adjustments	—	(6 530)
Net excess (shortfall) of income over expenditure	**(125)**	**1 598**
Savings on or cancellation of prior period obligations	1	1
Reserves and fund balances, beginning of period[d]	10 291	24 221
Reserves and fund balances, end of period	**10 167**	**25 820**

Statement XXIII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Cash and term deposits	18 843	17 421
Contributions receivable from Member States	9 480	19 959
Voluntary contributions receivable from Member States	6 539	6 475
Accounts receivable from Member States	784	—
Other accounts receivable	275	352
Deferred charges	2	272
Total assets	**35 923**	**44 479**
Liabilities		
Contributions or payments received in advance	394	—
Unliquidated obligations – current period	2 866	11 906
Unliquidated obligations – prior periods	8 143	4 924
Inter-fund balances payable	1 412	409
Accounts payable to Member States	12 537	1 231
Other accounts payable	102	189
Deferred credits	302	—
Total liabilities	**25 756**	**18 659**
Reserves and fund balances		
Cumulative surplus	10 167	25 820
Total reserves and fund balances	**10 167**	**25 820**
Total liabilities, reserves and fund balances	**35 923**	**44 479**

[a] See note 2 (b).

[b] Includes assessed contributions unpaid irrespective of collectability.

[c] $7,245,400 was received from Cyprus.

[d] For the period from 27 March 1964 to 15 June 1993, obligations recorded in the Cyprus account are limited to the availability of funds in the special account through voluntary contributions. From the inception of the mission to 30 June 1996, the cumulative unrecorded obligations total $211,277,485. The comparable figure as at 30 June 1994 was $20 million.

The accompanying notes are an integral part of the financial statements.

Schedule 23.1

United Nations Peacekeeping Force in Cyprus

Expenditure for the period from 1 January to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military contingents				
Travel and allowances	289	255	7	262
Rotation of contingents	1 053	36	227	263
Reimbursement for use of contingent-owned equipment	834	175	659	834
Rations	1 427	1 511	361	1 872
Welfare	120	106	14	120
Standard troop costs	8 095	7 634	461	8 095
Compensation claims	100	—	100	100
Civilian police monitors				
Travel and allowances	154	102	1	103
Civilian personnel				
Salaries and related costs	6 192	4 740	196	4 936
Rental, maintenance and construction of premises	844	276	148	424
Air operations	491	275	209	484
Vehicle operations				
Rental of vehicles	427	343	68	411
Maintenance and operations	392	159	122	281
Workshop equipment	2	—	1	1
Communications				
Communications, test and workshop equipment	11	11	—	11
Spare parts, repairs and maintenance	45	32	9	41
Commercial communications	196	83	28	111
Miscellaneous equipment				
Acquisition of other equipment	20	14	6	20
Spare parts, repairs and maintenance	92	24	38	62
Supplies and services	741	543	199	742
Freight	40	8	12	20
Programme support costs	171	—	—	—
Total	**21 736**	**16 327**	**2 866**	**19 193**

Statement XXIV

United Nations Emergency Force (1973) and United Nations Disengagement Observer Force[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 December 1995 to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Period		
	1 December 1995-30 June 1996	*1 January-30 June 1996*	*1 January-30 June 1994*
Income			
Assessed contributions[b]	17 948	2 679	31 454
Interest income	1 075	907	419
Other miscellaneous income	66	55	181
Total income	**19 089**	**3 641**	**32 054**
Expenditure			
(Schedule 24.1)			
Total expenditure	**17 509**	**14 446**	**13 005**
Excess (shortfall) of income over expenditure	**1 580**	**(10 805)**	**19 049**
Net excess (shortfall) of income over expenditure	1 580	(10 805)	19 049
Savings on or cancellation of prior period obligations	—	2 060	646
Reserves and fund balances, beginning of period	—	70 108	71 378
Reserves and fund balances, end of period		**61 363**	**91 073**

Statement XXIV (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Cash and term deposits[c]	20 059	21 679
Assessed contributions receivable from Member States[b]	27 474	48 806
Accounts receivable from Member States	802	—
Other accounts receivable	367	440
Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A	35 987	35 987
Deferred charges	37	248
Total assets	**84 726**	**107 160**
Liabilities		
Contributions or payments received in advance	378	—
Unliquidated obligations – current period	4 519	3 284
Unliquidated obligations – prior periods	7 577	9 344
Inter-fund balances payable	1 692	407
Accounts payable to Member States	6 714	2 296
Other accounts payable	2 477	756
Other liabilities	6	—
Total liabilities	**23 363**	**16 087**
Reserves and fund balances		
Authorized retained surplus[d]	49 609	64 931
Cumulative surplus	11 754	26 142
Total reserves and fund balances	**61 363**	**91 073**
Total liabilities, reserves and fund balances	**84 726**	**107 160**

[a] See notes 3 (a) and 4.

[b] Includes assessed contributions unpaid irrespective of collectibility.

[c] Includes a $590,131 equivalent of non-convertible Syrian pounds.

[d] See note 5.

The accompanying notes are an integral part of the financial statements.

Schedule 24.1

United Nations Disengagement Observer Force

Expenditure for the period from 1 December 1995 to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military contingents				
Travel and allowances	333	295	33	328
Rotation of contingents	780	287	271	558
Reimbursement for use of contingent-owned equipment	81	48	33	81
Rations	1 234	1 063	162	1 225
Welfare	122	73	48	121
Standard troop costs	7 989	5 970	1 953	7 923
Compensation claims	175	—	175	175
Civilian personnel				
Salaries and allowances	3 631	3 243	76	3 319
Rental, maintenance and construction of premises	910	454	420	874
Vehicle operations				
Acquisition of vehicles	354	36	67	103
Maintenance and operations	1 169	618	559	1 177
Workshop equipment	54	7	29	36
Communications				
Communications, test and workshop equipment	215	19	135	154
Spare parts, repairs and maintenance	120	23	73	96
Commercial communications	49	29	18	47
Miscellaneous equipment				
Acquisition of other equipment	304	93	103	196
Spare parts, repairs and maintenance	151	48	67	115
Supplies and services	695	390	239	629
Freight	123	20	58	78
Programme support costs	264	274	—	274
Total	**18 753**	**12 990**	**4 519**	**17 509**

Statement XXV

United Nations Interim Force in Lebanon[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 February 1995 to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Mandate period		*Period*	
	1 February 1995-31 January 1996	*1 February-30 June 1996*	*1 January-30 June 1996*	*1 January-30 June 1994*
Income				
Assessed contributions[b]	134 814	53 874	53 874	71 142
Interest income	1 358	336	336	356
Other miscellaneous income	584	514	514	121
Total income	**136 756**	**54 724**	**54 724**	**71 619**
Expenditure				
(Schedules 25.1 and 25.2)				
Total expenditure	**123 157**	**48 213**	**54 425**	**53 258**
Excess (shortfall) of income over expenditure	**13 599**	**6 511**	**299**	**18 361**
Prior period adjustments			40	—
Net excess (shortfall) of income over expenditure			339	18 361
Savings on or cancellation of prior period obligations			1 465	448
Reserves and fund balances, beginning of period			118 588	128 326
Reserves and fund balances, end of period			**120 392**	**147 135**

Statement XXV (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Cash and term deposits	14 969	11 061
Assessed contributions receivable from Member States[b]	230 200	254 443
Other accounts receivable	619	1 076
Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A	19 565	19 565
Deferred charges	243	609
Total assets	**265 596**	**286 754**
Liabilities		
Unliquidated obligations - current period	31 510	26 313
Unliquidated obligations - prior periods	23 025	32 231
Inter-fund balances payable	19 392	60
Accounts payable to Member States	53 626	67 012
Other accounts payable	3 354	2 930
Deferred credits	3 124	
Voluntary contributions held in suspense[c]	11 173	11 173
Total liabilities	**145 204**	**139 619**
Reserves and fund balances		
Authorized retained suprlus[d]	82 878	90 483
Cumulative surplus	37 514	56 652
Total reserves and fund balances	**120 392**	**147 135**
Total liabilities, reserves and fund balances	**265 596**	**286 754**

[a] See notes 2 (a) and 3.

[b] Includes assessed contributions unpaid irrespective of collectibility.

[c] Received from Cyprus, Kuwait, Luxembourg, Oman, Seychelles and Switzerland.

[d] See note 6.

The accompanying notes are an integral part of the financial statements.

Schedule 25.1

United Nations Interim Force in Lebanon

Expenditure for the period from 1 February 1995 to 31 January 1996 as at 30 June 1996

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military contingents				
Travel and allowances	2 531	2 478	1	2 479
Rotation of contingents	7 577	5 172	541	5 713
Reimbursement for use of contingent-owned equipment	510	416	94	510
Rations	8 736	8 116	312	8 428
Welfare	841	707		707
Standard troop costs	66 074	62 558	3 517	66 075
Compensation claims	1 000	—	1 000	1 000
Civilian personnel				
Salaries and related costs	26 055	20 161	272	20 433
Rental, maintenance and construction of premises	2 572	1 602	536	2 138
Air operations	1 389	223	1 159	1 382
Vehicle operations				
Acquisition of vehicles	1 127	—		—
Maintenance and operations	6 601	3 323	2 151	5 474
Workshop equipment	232	—	19	19
Communications				
Communications, test and workshop equipment	656	290	20	310
Spare parts, repairs and maintenance	480	343	113	456
Commercial communications	245	256	397	653
Miscellaneous equipment				
Acquisition of other equipment	1 367	665	57	722
Spare parts, repairs and maintenance	1 236	968	240	1 208
Supplies and services	3 110	2 939	191	3 130
Freight	570	295	120	415
Peacekeeping support costs	1 845	1 845	—	1 845
Integrated Managements Information System	60	60	—	60
Total	**134 814**	**112 417**	**10 740**	**123 157**

Schedule 25.2

United Nations Interim Force in Lebanon

Expenditure for the period from 1 February to 30 June 1996

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military contingents				
Travel and allowances	885	884	50	934
Rotation of contingents	3 219	2 166	—	2 166
Reimbursement for use of contingent-owned equipment	1 627	—	25	25
Rations	3 854	3 097	605	3 702
Welfare	334	329	80	409
Standard troop costs	23 487	11 316	13 773	25 089
Compensation claims	417	—	417	417
Civilian personnel				
Salaries and related costs	9 718	7 445	422	7 867
Rental, maintenance and construction of premises	883	199	702	901
Air operations	581	81	492	573
Vehicle operations				
Acquisition of vehicles	1 622	—	80	80
Maintenance and operations	3 239	362	1 877	2 239
Workshop equipment	124	27	71	98
Communications				
Communications, test and workshop equipment	337	8	378	386
Spare parts, repairs and maintenance	200	53	194	247
Commercial communications	95	64	—	64
Miscellaneous equipment				
Acquisition of other equipment	486	112	220	332
Spare parts, repairs and maintenance	490	63	412	475
Supplies and services	1 390	460	815	1 275
Freight	180	71	157	228
Peacekeeping support costs	706	706	—	706
Total	**53 874**	**27 443**	**20 770**	**48 213**

Statement XXVI

United Nations Angola Verification Mission[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 January to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Period	
	1 January-30 June 1996	*1 January-30 June 1994*
Income		
Assessed contributions[b]	184 555	7 163
Interest income	3 335	138
Other miscellaneous income	387	106
Total income	**188 277**	**7 407**
Expenditure		
(Schedule 26.1)		
Total expenditure	**147 461**	**10 302**
Excess (shortfall) of income over expenditure	40 816	(2 895)
Prior period adjustments[c]	(2 400)	5
Net excess (shortfall) of income over expenditure	38 416	(2 890)
Reserves and fund balances, beginning of period	29 271	3 890
Reserves and fund balances, end of period	**67 687**	**1 000**

Statement XXVI (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Cash and term deposits	130 613	8 585
Contributions receivable from Member States	120 858	21 149
Other accounts receivable	1 037	598
Deferred charges	7 119	2 054
Total assets	**259 627**	**32 386**
Liabilities		
Unliquidated obligations – current period	51 119	2 221
Unliquidated obligations – prior periods	62 540	3 374
Inter-fund balances payable	7 506	1 112
Due to the United Nations Peacekeeping Reserve Fund	—	19 000
Due to UNTAG	—	5 000
Accounts payable to Member States	63 984	385
Other accounts payable	6 774	294
Deferred credits	17	—
Total liabilities	**191 940**	**31 386**
Reserves and fund balances		
Cumulative surplus	67 687	1 000
Total reserves and fund balances	**67 687**	**1 000**
Total liabilities, reserves and fund balances	**259 627**	**32 386**

[a] See note 3 (a).

[b] Includes assessed contributions unpaid irrespective of collectability.

[c] Represents overexpenditure on prior period obligations.

The accompanying notes are an integral part of the financial statements.

Schedule 26.1

United Nations Angola Verification Mission

Expenditure for the period from 1 January to 30 June 1996

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers				
Travel and allowances	5 605	4 827	452	5 279
Military contingents				
Travel and allowances	3 365	4 798	32	4 830
Rotation of contingents	7 886	3 886	958	4 844
Reimbursement for use of contingent-owned equipment	9 240	—	9 240	9 240
Rations	12 054	3 122	7 574	10 696
Welfare	683	287	338	625
Standard troop costs	46 141	36 124	3 218	39 342
Compensation claims	1 520	—	1 520	1 520
Civilian police monitors				
Travel and allowances	3 813	3 114	237	3 351
Civilian personnel				
Salaries and related costs	23 185	16 775	596	17 371
United Nations Volunteers	1 359	751	712	1 463
Rental, maintenance and construction of premises	5 594	3 998	1 253	5 251
Air operations	20 272	8 626	4 436	13 062
Vehicle operations				
Rental of vehicles	1 571	599	972	1 571
Spare parts, repairs and maintenance	4 421	574	3 562	4 136
Communications				
Communications, test and workshop equipment	150	136	90	226
Spare parts, repairs and maintenance	626	51	435	486
Commercial communications	2 013	265	1 683	1 948
Miscellaneous equipment				
Acquisition of other equipment	796	327	398	725
Spare parts, repairs and maintenance	128	10	136	146
Supplies and services	11 506	1 763	9 316	11 079
Programme support costs	1 674	1 674	—	1 674
Freight	3 750	2 050	1 610	3 660
Special programmes				
Public information programmes	189	29	73	102
Mine-clearing programmes	4 687	460	514	974
Assistance for disarmament and demobilization	6 710	2 096	1 764	3 860
Total	**178 938**	**96 342**	**51 119**	**147 461**

Statement XXVII

United Nations Iraq-Kuwait Observation Mission[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 January to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Period	
	1 January-30 June 1996	*1 January-30 June 1994*
Income		
Assessed contributions[b]	10 871	24 082
Voluntary contributions[c]	19 129	23 918
Interest income	496	165
Other miscellaneous income	519	390
Total income	**31 015**	**48 555**
Expenditure		
(Schedule 27.1)		
Total expenditure	**23 884**	**27 050**
Net excess (shortfall) of income over expenditure	**7 131**	**21 505**
Savings on or cancellation of prior period obligations	7	84
Credits returned to Member States	(7 534)	(12 315)
Reserves and fund balances, beginning of period	18 826	16 247
Reserves and fund balances, end of period	**18 430**	**25 521**

Statement XXVII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Cash and term deposits	27 790	7 373
Assessed contributions receivable from Member States	21 627	32 563
Inter-fund balances receivable	—	47
Other accounts receivable	458	1 185
Deferred charges	97	589
Total assets	**49 972**	**41 757**
Liabilities		
Contributions or payments received in advance	25	—
Unliquidated obligations – current period	3 597	6 948
Unliquidated obligations – prior periods	14 354	8 785
Inter-fund balances payable	786	—
Accounts payable to Member States	12 560	4
Other accounts payable	216	46
Deferred credits	4	453
Total liabilities	**31 542**	**16 236**
Reserves and fund balances		
Cumulative surplus	18 430	25 521
Total reserves and fund balances	**18 430**	**25 521**
Total liabilities, reserves and fund balances	**49 972**	**41 757**

[a] See note 3 (a).

[b] Includes assessed contributions unpaid irrespective of collectibility.

[c] $19,128,600 was received from Kuwait.

The accompanying notes are an integral part of the financial statements.

Schedule 27.1

United Nations Iraq-Kuwait Observation Mission

Expenditure for the period from 1 January to 30 June 1996

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers				
Travel and allowances	5 948	4 516	219	4 735
Military contingents				
Travel and allowances	214	213	12	225
Rotation of contingents	637	177	15	192
Reimbursement for use of contingent-owned equipment	839	—	839	839
Rations	1 479	754	604	1 358
Welfare	67	85	5	90
Standard troop costs	6 029	5 771	280	6 051
Compensation claims	160	—	160	160
Civilian personnel				
Salaries and related costs	8 743	6 507	48	6 555
Rental, maintenance and construction of premises	1 035	144	208	352
Air operations	1 702	671	652	1 323
Vehicle operations				
Acquisition of vehicles	44	34	8	42
Maintenance of operations	962	517	40	557
Workshop equipment	17	18	—	18
Communications				
Communications, test and workshop equipment	121	39	30	69
Spare parts, repairs and maintenance	63	29	34	63
Commercial communications	105	66	20	86
Miscellaneous equipment				
Acquisition of other equipment	159	62	30	92
Spare parts, repairs and maintenance	126	27	20	47
Supplies and services	825	340	313	653
Freight	35	9	—	9
Programme support costs	630	308	—	308
Mine-clearance programmes	60	—	60	60
Total	**30 000**	**20 287**	**3 597**	**23 884**

Statement XXVIII

United Nations Mission for the referendum in Western Sahara[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1995 to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Mandate period	*Period*	
	1 July 1995-30 June 1996	*1 January-30 June 1996*	*1 January-30 June 1994*
Income			
Assessed contributions[b]	100 756	27 962	—
Interest income	226	125	292
Other miscellaneous income	17	8	1
Total income	**100 999**	**28 095**	**293**
Expenditure			
(Schedule 28.1)			
Total expenditure	**41 350**	**20 544**	**24 866**
Net excess (shortfall) of income over expenditure	59 649	7 551	(24 573)
Savings on or cancellation of prior period obligations	—	26	66
Reserves and fund balances, beginning of period	—	26 622	39 538
Reserves and fund balances, end of period		**34 199**	**15 031**

Statement XXVIII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1995*
Assets		
Cash and term deposits	5 148	9 628
Assessed contributions receivable from Member States[b]	47 710	20 366
Other accounts receivable	426	306
Deferred charges	458	414
Total assets	**53 742**	**30 714**
Liabilities		
Unliquidated obligations – current period	3 674	11 989
Unliquidated obligations – prior periods	9 399	2 151
Inter-fund balances payable	5 448	1 312
Accounts payable to Member States	374	207
Other accounts payable	77	24
Deferred credits	571	—
Total liabilities	**19 543**	**15 683**
Reserves and fund balances		
Cumulative surplus	34 199	15 031
Total reserves and fund balances	**34 199**	**15 031**
Total liabilities, reserves and fund balances	**53 742**	**30 714**

[a] See note 3 (a).

[b] Includes assessed contributions unpaid irrespective of collectability.

The accompanying notes are an integral part of the financial statements.

Schedule 28.1

United Nations Mission for the Referendum in Western Sahara

Expenditure for the period from 1 July 1995 to 30 June 1996

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers				
Travel and allowances	6 409	5 828	399	6 227
Military contingents				
Travel and allowances	203	203	—	203
Rotation of contingents	161	268	118	386
Reimbursement for use of contingent-owned equipment	508	—	508	508
Rations	1 208	1 102	106	1 208
Welfare	7	6	1	7
Standard troop costs	652	591	151	742
Compensation claims	160	—	160	160
Civilian police monitors				
Travel and allowances	2 153	1 861	62	1 923
Civilian personnel				
Salaries and related costs	28 893	17 600	434	18 034
Rental, maintenance and construction of premises	252	192	40	232
Air operations	6 912	5 275	1 152	6 427
Vehicle operations				
Maintenance and operations	1 102	756	260	1 016
Workshop equipment	—	3	—	3
Communications				
Communications, test and workshop equipment	85	96	14	110
Spare parts, repairs and maintenance	147	57	35	92
Commercial communications	475	333	59	392
Miscellaneous equipment				
Acquisition of other equipment	60	38	19	57
Spare parts, repairs and maintenance	229	156	20	176
Supplies and services	412	283	128	411
Freight	28	20	8	28
Programme support costs	2 725	2 993	—	2 993
Integrated Management Information System	15	15	—	15
Total	**52 796**	**37 676**	**3 674**	**41 350**

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Statement XXIX

United Nations Observer Mission in El Salvador[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 7 November 1989 to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Period		
	7 November 1989-31 December 1995	*1 January-30 June 1996*	*1 January-30 June 1994*
Income			
Assessed contributions[b]	238 145	—	14 145
Voluntary contributions	1 641	—	8
Interest income	2 383	29	48
Other miscellaneous income	2 577	1	17
Total income	**244 746**	**30**	**14 218**
Expenditure			
Total expenditure	**199 484**	—	**13 937**
Excess (shortfall) of income over expenditure	**45 262**	**30**	**281**
Prior period adjustments	(5)	(2)	—
Net excess (shortfall) of income over expenditure	45 257	28	281
Savings on or cancellation of prior period obligations	3 628	—	256
Credits returned to Member States	(28 239)	—	—
Reserves and fund balances, beginning of period	—	20 646	22 150
Reserves and fund balances, end of period	**20 646**	**20 674**	**22 687**

Statement XXIX (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Cash and term deposits	2 477	1 263
Assessed contributions receivable from Member States[b]	20 469	36 128
Inter-fund balances receivable	217	—
Other accounts receivable	22	127
Deferred charges	64	469
Total assets	**23 249**	**37 987**
Liabilities		
Unliquidated obligations – current period	—	773
Unliquidated obligations – prior periods	1 565	2 200
Accounts payable to Member States	955	48
Other accounts payable	55	109
Due to the United Nations Peacekeeping Reserve Fund	—	6 000
Due to UNIIMOG	—	3 000
Inter-fund balances payable	—	3 170
Total liabilities	**2 575**	**15 300**
Reserves and fund balances		
Cumulative surplus	20 674	22 687
Total reserves and fund balances	**20 674**	**22 687**
Total liabilities, reserves and fund balances	**23 249**	**37 987**

[a] See note 3 (a). In accordance with General Assembly resolution 47/223 of 16 March 1993, the operations of ONUCA have been incorporated into ONUSAL.

[b] Includes assessed contributions irrespective of collectability.

The accompanying notes are an integral part of the financial statements.

Statement XXX

United Nations Transitional Authority in Cambodia[a b]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 November 1991 to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Period		
	1 November 1991-31 December 1995	*1 January-30 June 1996*	*1 January-30 June 1994*
Income			
Assessed contributions	1 582 192	—	—
Voluntary contributions	9 493	—	—
Interest income	6 567	18	288
Other miscellaneous income	5 946	—	103
Total income	**1 604 198**	**18**	**391**
Expenditure			
Total expenditure	**1 604 693**	**—**	**19 653**
Excess (shortfall) of income over expenditure	**(495)**	**18**	**(19 262)**
Prior period adjustments	(1 148)	(25)	—
Net excess (shortfall) of income over expenditure	(1 643)	(7)	(19 262)
Savings on or cancellation of prior period obligations	7 265	33	4 650
Reserves and fund balances, beginning of period	—	5 622	12 652
Reserves and fund balances, end of period	**5 622**	**5 648**	**(1 960)**

Statement XXX (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Cash and term deposits	7 563	12 073
Assessed contributions receivable from Member States[c]	49 034	224 366
Voluntary contributions receivable from Member States[d]	362	362
Inter-fund balances receivable	401	—
Due from UNMLT	—	263
Other accounts receivable	712	3 034
Deferred charges	396	5 226
Total assets	**58 468**	**245 324**
Liabilities		
Unliquidated obligations – current period	—	16 757
Unliquidated obligations – prior periods	31 519	183 040
Inter-fund balances payable	—	2 533
Accounts payable to Member States	19 714	5 743
Due to the United Nations Peacekeeping Reserve Fund	—	37 900
Due to the ONUMOZ	300	—
Other accounts payable	462	436
Deferred credits	825	875
Total liabilities	**52 820**	**247 284**
Reserves and fund balances		
Cumulative surplus (deficit)	5 648	(1 960)
Total reserves and fund balances	**5 648**	**(1 960)**
Total liabilities, reserves and fund balances	**58 468**	**245 324**

[a] See note 3 (a).

[b] The Special Account for UNAMIC has been consolidated into the Special Account for UNTAC.

[c] Includes assessed contributions unpaid irrespective of collectability.

[d] Voluntary contribution from the Netherlands.

The accompanying notes are an integral part of the financial statements.

Statement XXXI

United Nations Military Liaison Team in Cambodia[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 15 November 1993 to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Period		
	15 November 1993-31 December 1995	*1 January-30 June 1996*	*1 January-30 June 1994*
Income			
Assessed contributions	910	—	154
Interest income	7	7	—
Other miscellaneous income	89	—	81
Total income	**1 006**	**7**	**235**
Expenditure			
Total expenditure	**587**	**—**	**427**
Excess (shortfall) of income over expenditure	**419**	**7**	**(192)**
Prior period adjustments	—	(1)	—
Net excess (shortfall) of income over expenditure	419	6	(192)
Savings on or cancellation of prior period obligations	—	3	—
Credits returned to Member States	(375)	—	—
Reserves and fund balances, beginning of period	—	44	646
Reserves and fund balances, end of period	**44**	**53**	**454**

Statement XXXI (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Cash and term deposits	354	297
Assessed contributions receivable from Member States[b]	17	526
Deferred charges	—	3
Total assets	**371**	**826**
Liabilities		
Unliquidated obligations	2	5
Inter-fund balances payable	57	103
Accounts payable to Member States	258	—
Due to UNTAC	—	263
Deferred credits	1	1
Total liabilities	**318**	**372**
Reserves and fund balances		
Cumulative surplus	53	454
Total reserves and fund balances	**53**	**454**
Total liabilities, reserves and fund balances	**371**	**826**

[a] See note 3 (a).

[b] Under the terms of General Assembly decision 49/485 of 12 July 1995, the total assessment of Member States was reduced by $375,406. The financial statement as at 31 December 1995 reflected this adjustment as a net payable to Member States, whereas there are several outstanding contributions unpaid, even after application of credits. The correction is being reflected in this statement.

The accompanying notes are an integral part of the financial statements.

Statement XXXII

United Nations Peace Forces headquarters[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 January to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Period	
	1 January-30 June 1996	*1 January-30 June 1994*
Income		
Assessed contributions[b c]	89 485	557 472
Voluntary contributions	—	2 381
Interest income	9 287	2 128
Other miscellaneous income[d]	55 398	278
Total income	**154 170**	**562 259**
Expenditure		
(Schedule 32.1)		
Total expenditure	**240 344**	**530 805**
Excess (shortfall) of income over expenditure	(86 174)	31 454
Prior period adjustment	517	—
Net excess (shortfall) of income over expenditure	(85 657)	31 454
Savings on or cancellation of prior period obligations	252	198
Transfer to other funds[e]	(17 075)	—
Reserves and fund balances, beginning of period	276 646	71 960
Reserves and fund balances, end of period	**174 166**	**103 612**

Statement XXXII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Cash and term deposits	288 988	105 341
Assessed ccontributions receivable from member States[b]	734 890	599 117
Other accounts receivable[d]	69 956	8 062
Due from UNTAES	16 063	—
Due from UNMIBH	22 384	—
Due from UNPREDEP	3 782	—
Deferred charges	5 282	1 624
Total assets	**1 141 345**	**714 144**
Liabilities		
Unliquidated obligations – current period	169 210	541 133
Unliquidated obligations – prior periods	600 580	55 524
Inter-fund balances payable	44 918	8 117
Accounts payable to Member States	131 772	—
Other accounts payable	20 699	5 758
Total liabilities	**967 179**	**610 532**
Reserves and fund balances		
Cumulative surplus	174 166	103 612
Total reserves and fund balances	**174 166**	**103 612**
Total liabilities, reserves and fund balances	**1 141 345**	**714 144**

[a] See note 3 (a).

[b] Includes assessed contributions irrespective of collectibility.

[c] Does not include an amount of $151,077,300, which was assessed on Member States for the period from 1 January to 30 June 1996 in accordance with General Assembly resolution 51/12 B of 13 June 1997.

[d] Includes $45,030,271 from the Implementation Force for sale of UNPF assets, which were subsequently set off against payments owed to those Member States.

[e] Under the terms of General Assembly resolution 50/212 of 5 June 1996, the Member States were asked to waive their respective shares in the credit arising from previous budgets of UNPROFOR in the total amount of $17,074,836, which was transferred to the special account established for the International Tribunal for the Former Yugoslavia.

The accompanying notes are an integral part of the financial statements.

Schedule 32.1

United Nations Peace Forces headquarters

Expenditure for the period from 1 January to 30 June 1996

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers				
Travel and allowances	1 577	1 577	287	1 864
Military contingents				
Travel and allowances	1 939	1 779	464	2 243
Rotation of contingents	2 174	1 547	450	1 997
Reimbursement for use of contingent-owned equipment	134 260	54	134 206	134 260
Rations	3 351	898	2 453	3 351
Welfare	63	61	3	64
Standard troop costs	6 947	6 650	73	6 723
Compensation claims	260	43	217	260
Civilian police monitors				
Travel and allowances	1 090	1 082	9	1 091
Civilian personnel				
Salaries and related costs	46 596	41 401	5 421	46 822
United Nations Volunteers	351	247	104	351
Rental, maintenance and construction of premises	6 756	4 759	1 998	6 757
Air operations	4 031	1 965	1 902	3 867
Vehicle operations				
Rental of vehicles	2 851	41	2 767	2 808
Maintenance and operations	2 864	(677)	3 545	2 868
Workshop equipment	391	6	14	20
Communications				
Communications, test and workshop equipment	(4)	57	27	84
Spare parts, repairs and maintenance	136	13	112	125
Commercial communications	344	113	134	247
Miscellaneous equipment				
Acquisition of other equipment	23	23	8	31
Spare parts, repairs and maintenance	439	213	193	406
Supplies and services	15 176	2 840	12 356	15 196
Freight	7 354	4 853	2 463	7 316
Special programmes				
Public information programmes	20	16	4	20
Programme support costs	1 573	1 573	—	1 573
Total	**240 562**	**71 134**	**169 210**	**240 344**

Statement XXXIII

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 15 January to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Mandate period 15 January–30 June 1996
Income	
Assessed contributions[b]	94 270
Other miscellaneous income	2
Total income	**94 272**
Expenditure	
(Schedule 33.1)	
Total expenditure	**69 181**
Net excess (shortfall) of income over expenditure	25 091
Reserves and fund balances, end of period	**25 091**

Statement XXXIII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996
Assets	
Cash and term deposits	483
Assessed contributions receivable from Member States[b]	84 562
Due from the United Nations General Fund	6 780
Deferred charges	144
Total assets	**91 969**
Liabilities	
Unliquidated obligations – current period	26 525
Accounts payable to Member States	23 698
Other accounts payable	592
Due to UNPF[c]	16 063
Total liabilities	**66 878**
Reserves and fund balances	
Cumulative surplus	25 091
Total reserves and fund balances	**25 091**
Total liabilities, reserves and fund balances	**91 969**

[a] See note 3 (a).

[b] Includes assessed contributions unpaid irrespective of collectability.

[c] The mandate of UNTAFS commenced on 15 January 1996. However, it was being administered by UNPF until 30 June 1996.

The accompanying notes are an integral part of the financial statements.

Schedule 33.1

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium

Expenditure for the period from 15 January to 30 June 1996

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers				
Travel and allowances	1 635	1 505	41	1 546
Military contingents				
Travel and allowances	2 265	1 962	363	2 325
Rotation of contingents	1 982	609	1 542	2 151
Reimbursement for use of contingent-owned equipment	9 167	59	9 108	9 167
Rations	4 900	2 879	1 353	4 232
Welfare	289	97	6	103
Standard troop costs	21 473	21 423	—	21 423
Compensation claims	733	—	733	733
Civilian police monitors				
Salaries and related costs	5 215	3 875	284	4 159
Civilian personnel				
Salaries and related costs	9 185	4 610	787	5 397
United Nations Volunteers	504	—	—	—
Rental, maintenance and construction of premises	9 266	1 181	2 305	3 486
Air operations	4 431	208	1 994	2 202
Vehicle operations				
Rental of vehicles	25	—	—	—
Maintenance and operations	7 599	1 771	4 750	6 521
Workshop equipment	69	—	—	—
Communications				
Communications, test and workshop equipment	694	43	365	408
Spare parts, repairs and maintenance	769	11	322	333
Commercial communications	1 398	568	665	1 233
Miscellaneous equipment				
Acquisition of other equipment	2 244	22	279	301
Spare parts, repairs and maintenance	883	48	266	314
Supplies and services	5 394	740	376	1 116
Freight	2 941	358	867	1 225
Special programmes				
Public information programmes	214	25	21	46
Training programmes	106	—	6	6
Mine-clearing programmes	227	—	92	92
Programme support costs	662	662	—	662
Total	**94 270**	**42 656**	**26 525**	**69 181**

Statement XXXIV

United Nations Preventive Deployment Force[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 January to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Mandate period 1 January–30 June 1996
Income	
Assessed contributions[b]	25 151
Other miscellaneous income	2
Total income	**25 153**
Expenditure	
(Schedule 34.1)	
Total expenditure	**19 283**
Net excess (shortfall) of income over expenditure	5 870
Reserves and fund balances, end of period	**5 870**

Statement XXXIV (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996
Assets	
Cash and term deposits	96
Assessed contributions receivable from Member States[b]	22 371
Due from the United Nations General Fund	1 976
Deferred charges	225
Total assets	**24 668**
Liabilities	
Unliquidated obligations – current period	11 136
Accounts payable to Member States	3 402
Other accounts payable	478
Due to UNPF[c]	3 782
Total liabilities	**18 798**
Reserves and fund balances	
Cumulative surplus	5 870
Total reserves and fund balances	**5 870**
Total liabilities, reserves and fund balances	**24 668**

[a] See note 3 (a).

[b] Includes assessed contributions unpaid irrespective of collectability.

[c] The mandate of UNPREDEP commenced on 1 January 1996. However, it was being administered by UNPF until 30 June 1996.

The accompanying notes are an integral part of the financial statements.

Schedule 34.1

United Nations Preventive Deployment Force

Expenditure for the period from 1 January to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers				
Travel and allowances	639	588	1	589
Military contingents				
Travel and allowances	689	84	39	123
Rotation of contingents	667	—	531	531
Reimbursement for use of contingent-owned equipment	2 269	—	2 269	2 269
Rations	1 450	572	811	1 383
Welfare	95	7	—	7
Standard troop costs	6 437	3 108	3 970	7 078
Compensation claims	220	—	220	220
Civilian police monitors				
Salaries and related costs	476	405	—	405
Civilian personnel				
Salaries and related costs	3 208	1 117	82	1 199
Rental, maintenance and construction of premises	1 897	438	718	1 156
Air operations	946	627	118	745
Vehicle operations				
Rental of vehicles	93	—	—	—
Maintenance and operations	2 310	454	1 187	1 641
Workshop equipment	28	1	—	1
Communications				
Communications, test and workshop equipment	166	—	47	47
Spare parts, repairs and maintenance	340	—	250	250
Commercial communications	650	357	304	661
Miscellaneous equipment				
Acquisition of other equipment	181	5	24	29
Spare parts, repairs and maintenance	263	22	128	150
Supplies and services	1 093	109	197	306
Freight	700	19	210	229
Special programmes				
Public information programmes	60	—	30	30
Training programmes	40	—	—	—
Programme support costs	234	234	—	234
Total	**25 151**	**8 147**	**11 136**	**19 283**

Statement XXXV

United Nations Mission in Bosnia and Herzegovina[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 January to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Mandate period 1 January–30 June 1996
Income	
Assessed contributions[b]	43 849
Total income	**43 849**
Expenditure	
(Schedule 35.1)	
Total expenditure	**33 659**
Net excess (shortfall) of income over expenditure	10 190
Reserves and fund balances, end of period	**10 190**

Statement XXXV (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996
Assets	
Cash and term deposits	234
Assessed contributions receivable from Member States[b]	38 815
Other accounts receivable	1
Due from the United Nations General Fund	1 429
Deferred charges	38
Total assets	**40 517**
Liabilities	
Unliquidated obligations – current period	7 464
Accounts payable to Member States	233
Other accounts payable	246
Due to UNPF[c]	22 384
Total liabilities	**30 327**
Reserves and fund balances	
Cumulative surplus	10 190
Total reserves and fund balances	**10 190**
Total liabilities, reserves and fund balances	**40 517**

[a] See note 3 (a).

[b] Includes assessed contributions unpaid irrespective of collectability.

[c] The mandate of UNMIBH commenced on 1 January 1996. However, it was being administered by UNPF until 30 June 1996.

The accompanying notes are an integral part of the financial statements.

Schedule 35.1

United Nations Mission in Bosnia and Herzegovina

Expenditure for the period from 1 January to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers				
Travel and allowances	451	339	24	363
Military contingents				
Compensation claims	200	—	200	200
Civilian police monitors				
Salaries and related costs	21 029	17 019	922	17 941
Civilian personnel				
Salaries and related costs	10 083	5 622	2 017	7 639
Rental, maintenance and construction of premises	2 646	1 378	427	1 805
Air operations	373	—	165	165
Vehicle operations				
Maintenance and operations	1 374	466	488	954
Communications				
Communications, test and workshop equipment	1 511	7	1 234	1 241
Spare parts, repairs and maintenance	445	14	119	133
Commercial communications	2 052	554	1 434	1 988
Miscellaneous equipment				
Acquisition of other equipment	453	4	86	90
Spare parts, repairs and maintenance	467	23	1	24
Supplies and services	1 178	114	121	235
Freight	496	—	190	190
Special programmes				
Public information programmes	121	13	30	43
Training programmes	106	—	6	6
Mine-clearing programmes	222	—	—	—
Programme support costs	642	642	—	642
Total	**43 849**	**26 195**	**7 464**	**33 659**

Statement XXXVI

United Nations Operation in Somalia[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 May 1992 to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Period		
	1 May 1992-31 December 1995	*1 January-30 June 1996*	*1 January-30 June 1994*
Income			
Assessed contributions[b]	1 738 202	—	612 062
Interest income	5 497	10	1 253
Other miscellaneous income	3 009	1 469	542
Total income	**1 746 708**	**1 479**	**613 857**
Expenditure			
Total expenditure	**1 648 559**	**—**	**392 236**
Excess (shortfall) of income over expenditure	**98 149**	**1 479**	**221 621**
Prior period adjustments	(2 258)	(571)	11
Net excess (shortfall) of income over expenditure	95 891	908	221 632
Savings on or cancellation of prior period obligations	13 731	181	2 888
Credits returned to Member States	(83 930)	—	—
Transfer from other funds	103	—	—
Reserves and fund balances, beginning of period	—	25 795	(59 449)
Reserves and fund balances, end of period	**25 795**	**26 884**	**165 071**

Statement XXXVI (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Cash and term deposits	9 276	16 015
Contributions receivable from Member States[b]	314 874	610 850
Inter-fund balances receivable	1 829	—
Other accounts receivable	22 331	18 379
Deferred charges	6 404	5 716
Total assets	**354 714**	**650 960**
Liabilities		
Unliquidated obligations – current period	—	366 642
Unliquidated obligations – prior periods	266 964	92 216
Inter-fund balances payable	—	4 205
Due to UNTAG	18 000	7 000
Due to ONUMOZ	14 975	—
Accounts payable to Member States	26 126	266
Other accounts payable	1 765	15 557
Deferred credits	—	3
Total liabilities	**327 830**	**485 889**
Reserves and fund balances		
Cumulative surplus	26 884	165 071
Total reserves and fund balances	**26 884**	**165 071**
Total liabilities, reserves and fund balances	**354 714**	**650 960**

[a] See note 3 (a).

[b] Includes assessed contributions unpaid irrespective of collectability.

The accompanying notes are an integral part of the financial statements.

Statement XXXVII

United Nations Operation in Mozambique[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 15 October 1992 to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Period		
	15 October 1992-31 December 1995	*1 January-30 June 1996*	*1 January-30 June 1994*
Income[b]			
Assessed contributions	561 098	—	132 340
Interest income	2 433	724	212
Other miscellaneous income	1 940	412	66
Total income	**565 471**	**1 136**	**132 618**
Expenditure			
Total expenditure	**492 556**	—	**121 009**
Excess (shortfall) of income over expenditure	**72 915**	**1 136**	**11 609**
Prior period adjustments	(153)	(275)	—
Net excess (shortfall) of income over expenditure	72 762	861	11 609
Savings on or cancellations of prior period obligations	1 088	1 020	847
Credits returned to Member States	(25 986)	—	—
Reserves and fund balances, beginning of period	—	47 864	56 423
Reserves and fund balances, end of period	**47 864**	**49 745**	**68 879**

Statement XXXVII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Cash and term deposits	29 182	7 398
Assessed contributions receivable from Member States[b]	40 128	153 085
Due from UNOSOM	14 975	—
Due from UNTAC	300	—
Other accounts receivable	3 965	2 638
Inter-fund balances receivable	1 273	—
Deferred charges[c]	8 312	8 932
Total assets	**98 135**	**172 053**
Liabilities		
Unliquidated obligations – current period	—	69 745
Unliquidated obligations – prior periods	40 108	26 135
Due to UNTAG	—	5 000
Inter-fund balances payable	—	631
Accounts payable to Member States	2 518	378
Other accounts payable	5 764	1 097
Deferred credits	—	188
Total liabilities	**48 390**	**103 174**
Reserves and fund balances		
Cumulative surplus (deficit)	49 745	68 879
Total reserves and fund balances	**49 745**	**68 879**
Total liabilities, reserves and fund balances	**98 135**	**172 053**

[a] See note 3 (a).

[b] Includes assessed contributions unpaid irrespective of collectability.

[c] Includes an amount of $5,021,565.28 from the remittance account that was cleared in the subsequent accounting period.

The accompanying notes are an integral part of the financial statements.

Statement XXXVIII

United Nations Assistance Mission in Rwanda and United Nations Observer Mission to Uganda-Rwanda[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 January to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Mandate period			*Period*	
	1 January - 8 March 1996	*9 March - 19 April 1996*	*20 April - 30 June 1996*	*1 January- 30 June 1996*	*1 January- 30 June 1994*
Income[b]					
Assessed contributions	32 325	19 745	2 504	54 574	32 863
Interest income	585	406	793	1 784	156
Other miscellaneous income	612	391	620	1 623	7
Total income	**33 522**	**20 542**	**3 917**	**57 981**	**33 026**
Expenditure					
(Schedules 38.1, 38.2 and 38.3)					
Total expenditure	**33 148**	**13 507**	**1 476**	**48 131**	**30 801**
Excess (shortfall) of income over expenditure				**9 850**	**2 225**
Prior period adjustments				(377)	(3 671)
Net excess (shortfall) of income over expenditure				9 473	(1 446)
Transfer to other funds[c]				(14 515)	—
Reserves and fund balances, beginning of period				49 349	41 196
Reserves and fund balances, end of period				**44 307**	**39 750**

Statement XXVIII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Cash and term deposits	54 058	11 368
Contributions receivable from Member States	85 072	53 083
Other accounts receivable	2 463	633
Deferred charges	8 263	2 400
Total assets	**149 856**	**67 484**
Liabilities		
Unliquidated obligations – current period	20 303	24 451
Unliquidated obligations – prior periods	44 682	403
Inter-fund balances payable	6 717	2 224
Accounts payable to Member States	15 453	—
Other accounts payable	15 328	458
Deferred credits	3 066	198
Total liabilities	**105 549**	**27 734**
Reserves and fund balances		
Cumulative surplus	44 307	39 750
Total reserves and fund balances	**44 307**	**39 750**
Total liabilities, reserves and fund balances	**149 856**	**67 484**

[a] In accordance with Security Council resolution 846 (1993) of 22 June 1993, the accounts of UNAMIR and UNOMUR were consolidated with effect from 23 December 1993. See also note 3 (a).

[b] Includes assessed contributions unpaid irrespective of collectability.

[c] Transfer of $14,514,718 to the International Criminal Tribunal for Rwanda pursuant to General Assembly resolution 50/213 of 5 June 1996.

The accompanying notes are an integral part of the financial statements.

Schedule 38.1

United Nations Assistance Mission for Rwanda

Expenditure for the period from 1 January to 8 March 1996 as at 30 June 1996

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers				
Travel and allowances	1 078	1 324	3	1 327
Military contingents				
Travel and allowances	178	350	—	350
Rotation of contingents	732	183	369	552
Reimbursement for use of contingent-owned equipment	15 700	5 315	11 837	17 152
Rations	825	767	—	767
Welfare	39	24	—	24
Standard troop costs	3 431	2 892	345	3 237
Civilian police monitors				
Travel and allowances	143	25	—	25
Civilian personnel				
Salaries and related costs	3 864	3 279	66	3 345
United Nations Volunteers	573	381	86	467
Rental, maintenance and construction of premises	1 007	1 345	—	1 345
Air operations	1 834	1 980	389	2 369
Vehicle operations				
Maintenance and operations	205	241	—	241
Communications				
Spare parts, repairs and maintenance	37	5	—	5
Commercial communications	149	114	—	114
Supplies and services	1 711	374	767	1 141
Freight	500	349	52	401
Programme support costs	286	286	—	286
Special programmes				
Public information programmes	33	—	—	—
Total	**32 325**	**19 234**	**13 914**	**33 148**

Schedule 38.2

United Nations Assistance Mission for Rwanda

Expenditure for the period from 9 March to 19 April 1996 as at 30 June 1996

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers				
Travel and allowances	329	165	17	182
Military contingents				
Travel and allowances	79	94	36	130
Rotation of contingents	788	21	36	57
Rations	389	—	645	645
Standard troop costs	1 223	1 179	64	1 243
Civilian personnel				
Salaries and related costs	2 569	2 507	57	2 564
United Nations Volunteers	186	156	18	174
Rental, maintenance and construction of premises	868	490	815	1 305
Air operations	1 396	173	332	505
Vehicle operations				
Rental of vehicles	43	4	—	4
Spare parts, repairs and maintenance	129	85	—	85
Communications				
Communications, test and workshop equipment	40	5	—	5
Commercial communications	86	44	84	128
Miscellaneous equipment				
Spare parts, repairs and maintenance	10	—	9	9
Supplies and services	3 462	1 330	1 336	2 666
Freight	8 145	1 130	2 675	3 805
Special programmes				
Public information programmes	3	—	—	—
Total	**19 745**	**7 383**	**6 124**	**13 507**

Schedule 38.3

United Nations Assistance Mission for Rwanda

Expenditure for the period from 20 April to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Civilian personnel				
Salaries and related costs	2 021	756	—	756
United Nations Volunteers	106	55	—	55
Rental, maintenance and construction of premises	82	132	40	172
Vehicle operations				
Maintenance and operations	9	36	—	36
Communications				
Commercial communications	55	203	24	227
Miscellaneous equipment				
Spare parts, repairs and maintenance	2	1	—	1
Supplies and services	229	28	201	229
Total	**2 504**	**1 211**	**265**	**1 476**

Statement XXXIX

United Nations Observer Mission in Georgia[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 16 May 1995 to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Mandate period		*Period*	
	16 May 1995-12 January 1996	*13 January-30 June 1996*	*1 January-30 June 1996*	*1 January-30 June 1994*
Income				
Assessed contributions[b]	8 234	7 606	7 606	1 997
Voluntary contributions[c]	—	327	327	682
Interest income	258	225	225	2
Other miscellaneous income	45	4	4	1
Total income	**8 537**	**8 162**	**8 162**	**2 682**
Expenditure				
(Schedules 39.1 and 39.2)				
Total expenditure	**9 926**	**6 884**	**7 607**	**1 446**
Net excess (shortfall) of income over expenditure	**(1 389)**	**1 278**	**555**	**1 236**
Credits returned to Member States[d]	—	—	(394)	—
Reserves and fund balances, beginning of period	—	—	3 657	1 501
Reserves and fund balances, end of period			**3 818**	**2 737**

Statement XXXIX (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Cash and term deposits	5 236	434
Assessed contributions receivable from Member States[b]	1 536	2 846
Inter-fund balances receivable	162	—
Other accounts receivable	76	16
Deferred charges	305	396
Total assets	**7 315**	**3 692**
Liabilities		
Unliquidated obligations – current period	1 662	433
Unliquidated obligations – prior periods	811	—
Inter-fund balances payable	—	77
Accounts payable to Member States	334	—
Other accounts payable	500	173
Deferred credits	190	272
Total liabilities	**3 497**	**955**
Reserves and fund balances		
Cumulative surplus	3 818	2 737
Total reserves and fund balances	**3 818**	**2 737**
Total liabilities, reserves and fund balances	**7 315**	**3 692**

[a] See note 3 (a).

[b] Includes assessed contributions irrespective of collectability.

[c] Includes voluntary contributions in cash of $327,600 from Switzerland for which no budgetary provision was made.

[d] Under the terms of General Assembly decision 50/237 of 7 June 1996, the total assessment on Member States was reduced by $393,829 representing unencumbered balances for the period from 1 April 1994 to 15 May 1995.

The accompanying notes are an integral part of the financial statements.

Schedule 39.1

United Nations Observer Mission in Georgia

Expenditure for the period from 16 May 1995 to 12 January 1996 as at 30 June 1996

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers				
Travel and allowances	3 388	3 103	209	3 312
Military contingents				
Travel and allowances	—	—	—	—
Reimbursement for use of contingent-owned equipment	12	—	12	12
Compensation claims	29	6	24	30
Civilian personnel				
Salaries and related costs	5 306	4 344	78	4 422
Rental, maintenance and construction of premises	315	272	18	290
Air operations	528	24	—	24
Vehicle operations				
Acquisition of vehicles	43	34	—	34
Maintenance and operations	497	211	25	236
Workshop equipment	40	21	—	21
Communications				
Communications, test and workshop equipment	102	47	75	122
Spare parts, repairs and maintenance	53	54	6	60
Commercial communications	307	240	28	268
Miscellaneous equipment				
Acquisition of other equipment	368	142	68	210
Spare parts, repairs and maintenance	30	19	19	38
Supplies and services	338	157	94	251
Freight	179	127	64	191
Programme support costs	389	389	—	389
Integrated Management Information System	5	10	—	10
Public information programmes	20	6	—	6
Total	**11 949**	**9 206**	**720**	**9 926**

Schedule 39.2

United Nations Observer Mission in Georgia

Expenditure for the period from 13 January to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers				
Travel and allowances	2 210	1 928	103	2 031
Military contingents				
Travel and allowances	—	—	—	—
Reimbursement for use of contingent-owned equipment	12	—	12	12
Compensation claims	20	—	20	20
Civilian personnel				
Salaries and related costs	3 635	2 999	91	3 090
Rental, maintenance and construction of premises	254	189	13	202
Air operations	168	8	2	10
Vehicle operations				
Acquisition of vehicles	9	—	9	9
Maintenance and operations	12	190	311	501
Workshop equipment	299	6	31	37
Communications				
Communications, test and workshop equipment	—	14	32	46
Spare parts, repairs and maintenance	—	1	5	6
Commercial communications	212	193	96	289
Miscellaneous equipment				
Acquisition of other equipment	56	16	35	51
Spare parts, repairs and maintenance	6	—	5	5
Supplies and services	166	98	90	188
Freight	88	22	87	109
Programme support costs	278	278	—	278
Special programmes				
Public information programmes	7	—	—	—
Mine-clearing programmes	175	—	—	—
Total	**7 607**	**5 942**	**942**	**6 884**

Statement XL

United Nations Observer Mission in Liberia[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1995 to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Mandate period	*Period*	
	1 July 1995-30 June 1996	*1 January-30 June 1996*	*1 January-30 June 1994*
Income			
Assessed contributions[b]	30 075	21 943	—
Interest income	273	221	57
Other miscellaneous income	104	11	10
Total income	**30 452**	**22 175**	**67**
Expenditure			
(Schedule 40 1)			
Total expenditure	**14 968**	**9 275**	**18 652**
Excess (shortfall) of income over expenditure	**15 484**	**12 900**	**—**
Prior period adjustments	—	86	—
Net excess (shortfall) of income over expenditure	15 484	12 986	(18 585)
Savings on or cancellation of prior period obligations	—	448	—
Reserves and fund balances, beginning of period	—	7 433	33 929
Reserves and fund balances, end of period		**20 867**	**15 344**

Statement XL (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Cash and term deposits	14 271	2 493
Assessed contributions receivable from Member States	10 996	21 990
Other accounts receivable	977	18
Deferred charges	249	1 320
Total assets	**26 493**	**25 821**
Liabilities		
Unliquidated obligations – current period	2 441	452
Unliquidated obligations – prior periods	2 397	4 741
Inter-fund balances payable	555	2 284
Accounts payable to Member States	9	—
Other accounts payable	224	3 000
Total liabilities	**5 626**	**10 477**
Reserves and fund balances		
Cumulative surplus	20 867	15 344
Total reserves and fund balances	**20 867**	**15 344**
Total liabilities, reserves and fund balances	**26 493**	**25 821**

[a] See note 3 (a).

[b] Includes assessed contributions unpaid irrespective of collectability.

The accompanying notes are an integral part of the financial statements.

Schedule 40.1

United Nations Observer Mission in Liberia

Expenditure for the period from 1 July 1995 to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers				
Travel and allowances	2 622	2 134	594	2 728
Military contingents				
Compensation claims	44	11	44	55
Civilian personnel				
Salaries and related costs	9 177	6 366	619	6 985
United Nations Volunteers	627	325	280	605
Rental, maintenance and construction of premises	397	253	142	395
Air operations	958	964	168	1 132
Vehicle operations				
Acquisition of vehicles	395	345	44	389
Maintenance and operations	224	268	80	348
Communications				
Communications, test and workshop equipment	125	89	46	135
Spare parts, repairs and maintenance	58	20	38	58
Commercial communications	553	410	75	485
Miscellaneous equipment				
Acquisition of other equipment	232	58	115	173
Spare parts, repairs and maintenance	16	14	2	16
Supplies and services	304	295	79	374
Freight	300	11	109	120
Programme support costs	920	920	—	920
Integrated Management Information System	12	12	—	12
Special public information programmes	40	32	6	38
Total	**17 004**	**12 527**	**2 441**	**14 968**

Statement XLI

United Nations Mission in Haiti[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 August 1995 to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Period			
	1 August 1995-29 February 1996	*1 March-30 June 1996*	*1 January-30 June 1996*	*1 January-30 June 1994*
Income				
Assessed contributions	152 012	45 314	45 314	144
Interest income	2 560	2 146	2 877	—
Other miscellaneous income	302	104	170	—
Total income	**154 874**	**47 564**	**48 361**	**144**
Expenditure				
(Schedules 41.1 and 41.2)				
Total expenditure	**133 757**	**37 548**	**77 503**	**200**
Net excess (shortfall) of income over expenditure	21 117	10 016	(29 142)	(56)
Other adjustments to reserves and fund balances	—	—	24	—
Reserves and fund balances, beginning of period	—	—	68 080	205
Reserves and fund balances, end of period			**38 962**	**149**

Statement XLI (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Cash and term deposits	106 509	361
Contributions receivable from Member States[b]	95 778	843
Accounts receivable from Member States	3	—
Other accounts receivable	528	1
Inter-fund balances receivable	3 775	—
Deferred charges	682	11
Total assets	**207 275**	**1 216**
Liabilities		
Contributions or payments received in advance	1 520	—
Unliquidated obligations – current period	82 936	491
Unliquidated obligations – prior periods	7 369	—
Inter-fund balances payable	—	576
Accounts payable to Member States	74 823	—
Other accounts payable	1 406	—
Deferred credits	259	—
Total liabilities	**168 313**	**1 067**
Reserves and fund balances		
Cumulative surplus	38 962	149
Total reserves and fund balances	**38 962**	**149**
Total liabilities, reserves and fund balances	**207 275**	**1 216**

[a] See note 3 (a).

[b] Includes assessed contributions unpaid irrespective of collectability.

The accompanying notes are an integral part of the financial statements.

Schedule 41.1

United Nations Mission in Haiti

Expenditure for the period from 1 August 1995 to 29 February 1996 as at 30 June 1996

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military contingents				
Travel and allowances	3 724	1 084	82	1 166
Rotation of contingents	11 460	4 804	1 176	5 980
Reimbursement for use of contingent-owned equipment	7 587	—	7 587	7 587
Rations	9 268	9 350	452	9 802
Welfare	672	374	8	382
Standard troop costs	45 104	2 320	41 894	44 214
Compensation claims	1 610	—	1 610	1 610
Civilian police monitors				
Travel and allowances	13 042	9 574	127	9 701
Civilian personnel				
Salaries and related costs	18 024	12 927	1 446	14 373
United Nations Volunteers	1 028	393	338	731
Rental, maintenance and construction of premises	5 964	2 886	607	3 493
Air operations	5 126	2 467	3 103	5 570
Naval operations	1 158	448	511	959
Vehicle operations				
Acquisition of vehicles	—	399	—	399
Maintenance and operations	7 444	2 715	4 050	6 765
Workshop equipment	203	29	3	32
Communications				
Communications, test and workshop equipment	89	2	—	2
Spare parts, repairs and maintenance	979	60	556	616
Commercial communications	298	41	8	49
Miscellaneous equipment				
Acquisition of other equipment	494	186	43	229
Spare parts, repairs and maintenance	945	140	380	520
Supplies and services	15 309	12 882	4 525	17 407
Freight	1 071	623	245	868
Special programmes				
Public information programmes	155	62	—	62
Training programmes	5	—	—	—
Programme support costs	1 220	1 220	—	1 220
Integrated Management Information System	20	20	—	20
Total	**151 999**	**65 006**	**68 751**	**133 757**

Schedule 41.2

United Nations Mission in Haiti

Expenditure for the period from 1 March to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military contingents				
Travel and allowances	935	771	—	771
Rotation of contingents	3 794	1 270	1 184	2 454
Reimbursement for use of contingent-owned equipment	1 444	—	1 444	1 444
Rations	1 987	218	1 326	1 544
Welfare	123	92	4	96
Standard troop costs	8 275	7 658	616	8 274
Compensation claims	292	—	242	242
Civilian police monitors				
Travel and allowances	5 772	3 322	754	4 076
Civilian personnel				
Salaries and related costs	7 486	6 038	261	6 299
United Nations Volunteers	312	150	150	300
Rental, maintenance and construction of premises	1 200	900	229	1 129
Air operations	1 478	134	728	862
Naval operations	237	51	12	63
Vehicle operations				
Maintenance and operations	1 854	663	970	1 633
Workshop equipment	—	2	—	2
Communications				
Communications, test and workshop equipment	—	39	13	52
Spare parts, repairs and maintenance	82	41	55	96
Commercial communications	150	49	45	94
Miscellaneous equipment				
Acquisition of other equipment	62	—	—	—
Spare parts, repairs and maintenance	148	46	48	94
Supplies and services	5 199	448	4 304	4 752
Freight	3 890	912	1 772	2 684
Special programmes				
Public information programmes	40	5	28	33
Training programmes	—	—	—	—
Programme support costs	554	554	—	554
Total	**45 314**	**23 363**	**14 185**	**37 548**

Statement XLII

United Nations Mission of Observers in Tajikistan[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 16 December 1995 to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Mandate period 16 December 1995-30 June 1996	*Period 1 January-30 June 1996*
Income		
Assessed contributions[b]	4 580	264
Interest income	160	150
Other miscellaneous income	1	1
Total income	**4 741**	**415**
Expenditure		
(Schedule 42.1)		
Total expenditure	**3 189**	**3 112**
Excess (shortfall) of income over expenditure	1 552	(2 697)
Prior period adjustments		(6)
Net excess (shortfall) of income over expenditure		(2,703)
Credits returned to Member States[c]		(375)
Reserves and fund balances, beginning of period		7 223
Reserves and fund balances, end of period		**4 145**

Statement XLII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996
Assets	
Cash and term deposits	5 861
Assessed contributions receivable from Member States[b]	731
Other accounts receivable	226
Deferred charges	94
Total assets	**6 912**
Liabilities	
Unliquidated obligations – current period	828
Unliquidated obligations – prior periods	1 237
Inter-fund balances payable	147
Accounts payable to Member States	66
Other accounts payable	466
Deferred credits	23
Total liabilities	**2 767**
Reserves and fund balances	
Cumulative surplus	4 145
Total reserves and fund balances	**4 145**
Total liabilities, reserves and fund balances	**6 912**

[a] See note 3 (a).

[b] Includes assessed contributions irrespective of collectability.

[c] Under the terms of General Assembly decision 50/450 of 22 December 1995, the total assessment on Member States was reduced by $375,305, representing the unencumbered balance from 16 December 1994 to 16 June 1995.

The accompanying notes are an integral part of the financial statements.

Schedule 42.1

United Nations Mission of Observers in Tajikistan

Expenditure for the period from 16 December 1995 to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers				
Travel and allowances	1 214	765	177	942
Civilian personnel				
Salaries and related costs	1 922	1 123	65	1 188
Rental, maintenance and construction of premises	36	14	4	18
Air operations	838	108	264	372
Vehicle operations				
Maintenance and operations	284	53	37	90
Communications				
Spare parts, repairs and maintenance	25	64	—	64
Commercial communications	329	62	255	317
Miscellaneous equipment				
Acquisition of other equipment	6	—	6	6
Spare parts, repairs and maintenance	4	—	—	—
Supplies and services	59	29	20	49
Programme support costs	143	143		143
Public information programmes	37	—	—	—
Total	**4 897**	**2 361**	**828**	**3 189**

C. Completed peacekeeping operations

Statement XLIII

Special Account for the United Nations Emergency Force (1956)

Statement of income and expenditure and changes in reserves and fund balances for the period from 5 November 1956 to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Period		
	1956-1995	*1 January-30 June 1996*	*1 January-30 June 1994*
Income			
Assessed contributions[a]	166 375	—	—
Voluntary contributions	28 086	—	—
Proceeds from the sale of United Nations bonds	19 207	—	—
Appropriated from United Nations Special Account	3 911	—	—
Miscellaneous savings in liquidating obligations and adjustments	3 546	844[b]	—
Total income	**221 125**	**844**	**—**
Expenditure			
Total expenditure	**215 540**	**—**	**555**
Net excess (shortfall) of income over expenditure	**5 585**	**844**	**(555)**
Reserves and fund balances, beginning of period	—	5 585	8 396
Reserves and fund balances, end of period	**5 585**	**6 429**	**7 841**

Statement XLIII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Assessed contributions unpaid[a] (schedule 43.1)	42 708	42 708
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	5 275	5 275
Excess of authorized expenditures over assessments and applied contributions	876	876
Total assets	**48 859**	**48 859**
Liabilities		
Accounts payable to Member States	20 887	19 475
Member States' credits for staff assessment income not required to meet the cost of income tax refunds (non-United States share)	465	465
Special account for voluntary contributions to finance unassessed appropriations – to the credit of contributing Member States	614	614
Assessed on economically developed countries to meet reserve requirements[c]	10 415	10 415
Due to the United Nations Special Account	1 932	1 932
Due to the United Nations bond account	8 117	8 117
Total liabilities	42 430	41 018
Reserves and fund balances		
Cumulative surplus	6 429	7 841
Total reserves and fund balances	**6 429**	**7 841**
Total liabilities, reserves and fund balances	**48 859**	**48 859**

[a] Includes assessed contributions unpaid irrespective of collectability.

[b] Represents gain on exchange from revaluation of accounts payable expressed in local currency.

[c] For 1965 $3,550,000, pursuant to General Assembly resolution 2155 (XX), sect. II. For 1966 $3,550,000, pursuant to resolution 2115 (XX), sect. III. For 1967 $3,315,000, pursuant to resolution 2194 B (XXI).

The accompanying notes are an integral part of the financial statements.

Schedule 43.1

Special Account for the United Nations Emergency Force (1956)

Statement of assessed contributions unpaid as at 30 June 1996

(United States dollars)

	Unpaid as at 1 January 1996	*Collections during 1996*	*Unpaid as at 30 June 1996*
A. Member States with remaining arrears			
Afghanistan	29 499	—	29 499
Algeria	8 932	—	8 932
Benin	5 530	—	5 530
Bolivia	41 905	—	41 905
Cambodia	1 689	—	1 689
Cameroon	1 689	—	1 689
Central African Republic	2 256	—	2 256
Chad	8 385	—	8 385
Chile	165 903	—	165 903
Congo	9 249	—	9 249
Côte d'Ivoire	1 689	—	1 689
Dominican Republic	22 898	—	22 898
Ecuador	10 129	—	10 129
El Salvador	7 411	—	7 411
Guinea	19 410	—	19 410
Haiti	25 661	—	25 661
Iraq	100 407	—	100 407
Lebanon	19 850	—	19 850
Libyan Arab Jamahiriya	1 689	—	1 689
Mali	5 469	—	5 469
Mexico	679 491	—	679 491
Niger	1 906	—	1 906
Panama	15 648	—	15 648
Paraguay	31 661	—	31 661
Peru	77 441	—	77 441
Philippines	15 632	—	15 632
Senegal	9 814	—	9 814
Sierra Leone	2 469	—	2 469
Somalia	11 191	—	11 191
South Africa	15 485	—	15 485
Thailand	9 026	—	9 026
Uganda	9 589	—	9 589
Uruguay	54 388	—	54 388

	Unpaid as at 1 January 1996	*Collections during 1996*	*Unpaid as at 30 June 1996*
Venezuela	32 298	—	32 298
Yugoslavia	7 598	—	7 598
Subtotal	**1 463 287**	**—**	**1 463 287**
B. Member States that have made no payments			
Burkina Faso	19 936	—	19 936
Burundi	11 278	—	11 278
Egypt	351 946	—	351 946
Rwanda	11 278	—	11 278
Spain	1 089 981	—	1 089 981
Sudan	89 332	—	89 332
Syrian Arab Republic	46 654	—	46 654
Togo	16 174	—	16 174
Yemen	45 299	—	45 299
Subtotal	**1 681 878**	**—**	**1 681 878**
C. Member States with unpaid balances representing an additional 25 per cent assessment for the reserve requirement			
Belgium	144 583	—	144 583
France	765 655	—	765 655
South Africa	65 377	—	65 377
Subtotal	**975 615**	**—**	**975 615**
D. Member States that have indicated they will not contribute			
Albania	45 299	—	45 299
Belarus	911 964	—	911 964
Bulgaria	181 155	—	181 155
Cuba	249 811	—	249 811
Czech Republic	907 423	—	907 423
Hungary	898 298	—	898 298
Jordan	45 299	—	45 299
Mongolia	12 387	—	12 387
Poland	2 528 364	—	2 528 364
Romania	682 212	—	682 212
Russian Federation	27 665 631	—	27 665 631
Saudi Arabia	74 890	—	74 890
Slovakia	907 422	—	907 422
Ukraine	3 476 580	—	3 476 580
Subtotal	**38 586 735**	**—**	**38 586 735**
Total	**42 707 515**		**42 707 515**

Statement XLIV

Ad hoc account for the United Nations Operation in the Congo

Statement of income and expenditure and changes in reserves and fund balances for the period from 14 July 1960 to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	Period		
	1960-1995	*1 January-30 June 1996*	*1 January-30 June 1994*
Income			
Assessed contributions[a]	241 549	—	—
Voluntary contributions	36 193	—	—
Proceeds from the sale of United Nations bonds	110 726	—	—
Miscellaneous savings in liquidating obligations and adjustments	45 356	58[b]	—
Total income	**433 824**	**58**	**—**
Expenditure			
Total expenditure	**397 437**	**—**	**53**
Net excess (shortfall) of income over expenditure	**36 387**	**58**	**(53)**
Reserves and fund balances, beginning of period	—	36 387	36 596
Reserves and fund balances, end of period	**36 387**	**36 445**	**36 543**

Statement XLIV (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Assessed contributions unpaid[a] (schedule 44.1)	73 892	75 396
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	6 687	6 687
Excess of authorized expenditures over assessments and applied voluntary contributions[c]	1 973	1 973
Due from the United Nations General Fund	1 503	—
Total assets	**84 055**	**84 056**
Liabilities		
Accounts payable to Member States	7 867	7 770
Member States' credits for staff assessment income not required to meet the cost of income tax refunds (non-United States share)	855	855
Special account for voluntary contributions to finance unassessed appropriations – to the credit of contributing Member States[d]	1 560	1 560
Due to the United Nations Special Account	1 397	1 397
Due to the United Nations bond account	35 931	35 931
Total liabilities	47 610	47 513
Reserves and fund balances		
Cumulative surplus	36 445	36 543
Total reserves and fund balances	**36 445**	**36 543**
Total liabilities, reserves and fund balances	**84 055**	**84 056**

[a] Includes assessed contributions unpaid irrespective of collectability.

[b] Represents gain on exchange from revaluation of accounts payable expressed in local currency.

[c] For 1961, $268,455; for the second half of 1963, $1,118,712; and for the first half of 1964, $585,899.

[d] For the second half of 1963, $1,017,844, and for 1964, $542,470.

The accompanying notes are an integral part of the financial statements.

Schedule 44.1

Ad hoc account for the United Nations Operation in the Congo

Statement of assessed contributions unpaid as at 30 June 1996

(United States dollars)

	Unpaid as at 1 January 1996	*Collections during 1996*	*Unpaid as at 30 June 1996*
A. Member States with remaining arrears			
Afghanistan	37 603	—	37 603
Benin	6 994	—	6 994
Bolivia	34 833	—	34 833
Brazil	248 838	—	248 838
Burkina Faso	14 145	—	14 145
Central African Republic	6 589	—	6 589
Chad	9 832	—	9 832
Congo	9 938	—	9 938
Ecuador	4 120	—	4 120
Egypt	48 387	—	48 387
Guatemala	38 209	—	38 209
Guinea	9 938	—	9 938
Iraq	22 362	—	22 362
Lebanon	12 108	—	12 108
Mali	24 259	—	24 259
Paraguay	24 229	—	24 229
Senegal	20 418	—	20 418
Somalia	17 445	—	17 445
Sudan	5 860	—	5 860
Yugoslavia	333 269	—	333 269
Subtotal	**929 376**	**—**	**929 376**
B. Member States that have made no payments			
Burundi	10 471	—	10 471
Chile	224 847	—	224 847
Dominican Republic	54 503	—	54 503
Haiti	33 916	—	33 916
Mauritania	17 215	—	17 215
Mexico	786 193	—	786 193
Nicaragua	33 916	—	33 916
Panama	33 916	—	33 916
Peru	89 183	—	89 183
Portugal	201 673	—	201 673
Rwanda	10 471	—	10 471
Saudi Arabia	69 487	—	69 487
Spain	985 159	—	985 159

		Unpaid as at 1 January 1996	*Collections during 1996*	*Unpaid as at 30 June 1996*
	Syrian Arab Republic	20 379	—	20 379
	Togo	25 324	—	25 324
	Uganda	10 471	—	10 471
	Uruguay	97 662	—	97 662
	Yemen	43 602	—	43 602
	Subtotal	**2 748 388**	—	**2 748 388**
C.	Member States that have indicated they will not contribute			
	Albania	43 602	—	43 602
	Belarus	1 357 881	—	1 357 881
	Bulgaria	190 746	—	190 746
	Cuba	260 259	—	260 259
	Czech Republic	1 379 704	—	1 379 704
	France	17 031 152	—	17 031 152
	Hungary	995 024	—	995 024
	Jordan	43 602	—	43 602
	Mongolia	17 215	—	17 215
	Poland	2 466 010	—	2 466 010
	Romania	641 015	—	641 015
	Russian Federation	39 223 085	—	39 223 085
	Slovakia	1 379 704	—	1 379 704
	Ukraine	5 185 697	—	5 185 697
	Subtotal	**70 214 696**	—	**70 214 696**
	Total	**73 892 460**	—	**73 892 460**

Statement XLV

United Nations Iran-Iraq Military Observer Group[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 9 August 1988 to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

		Period	
	9 August 1988-31 December 1995	*1 January-30 June 1996*	*1 January-30 June 1994*[b]
Income			
Assessed contributions[c]	199 113	—	—
Voluntary contributions	14 715	—	—
Interest income	11 013	98	75
Other miscellaneous income	12 048	—	836
Total income	**236 889**	**98**	**911**
Expenditure			
Total expenditure	**177 895**	—	—
Excess (shortfall) of income over expenditure	58 994	98	911
Prior period adjustments	(5)	(5)	—
Net excess (shortfall) of income over expenditure	58 989	93	911
Transfer to the United Nations Peacekeeping Reserve Fund	(18 156)	—	—
Savings on or cancellation of prior period obligations	4 897	100	—
Credits returned to Member States	(43 484)	—	—
Reserves and fund balances, beginning of period	—	2 246	667
Reserves and fund balances, end of period	**2 246**	**2 439**	**1 578**

Statement XLV (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Cash and term deposits	3 974	3 743
Contributions receivable from Member States[c]	198	909
Due from ONUSAL	—	3 000
Due from UNOMIL	—	3 000
Other accounts receivable	28	11
Inter-fund balances receivable	686	—
Deferred charges	7	65
Total assets	**4 893**	**10 728**
Liabilities		
Unliquidated obligations	—	574
Inter-fund balances payable	—	3
Accounts payable to Member States	1 268	7 349
Other accounts payable	283	308
Due to the United Nations Peacekeeping Reserve Fund	903	916
Total liabilities	**2 454**	**9 150**
Reserves and fund balances		
Cumulative surplus (deficit)	2 439	1 578
Total reserves and fund balances	**2 439**	**1 578**
Total liabilities, reserves and fund balances	**4 893**	**10 728**

[a] See note 3 (a).

[b] Comparative figures are reclassified to conform to the current presentation.

[c] Includes assessed contributions unpaid irrespective of collectability.

The accompanying notes are an integral part of the financial statements.

Statement XLVI

United Nations Transition Assistance Group[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 April 1989 to 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

		Period	
	1989-1995[b]	*1 January-30 June 1996*	*1 January-30 June 1994*[b]
Income			
Assessed contributions[c]	416 162	—	—
Voluntary contributions	23 736	—	—
Interest income	37 415	316	196
Other miscellaneous income	13 358	—	20
Total income	**490 671**	**316**	**216**
Expenditure			
Total expenditure	**374 185**	—	—
Excess (shortfall) of income over expenditure	116 486	316	216
Prior period adjustments	(4)	(20)	—
Net excess (shortfall) of income over expenditure	116 482	296	216
Transfer to the United Nations Peacekeeping Reserve Fund	(49 243)	—	—
Savings on or cancellation of prior period obligations	31 223	—	16
Credits returned to Member States	(66 896)	—	—
Reserves and fund balances, beginning of period	—	31 566	1 522
Reserves and fund balances, end of period	**31 566**	**31 862**	**1 754**

Statement XLVI (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Cash and term deposits	16 551	27 866
Contributions receivable from Member States[c]	534	2 275
Accrued interest receivable	59	36
Due from ONUMOZ	—	5 000
Due from UNAVEM	—	5 000
Due from the United Nations General Fund	5	—
Due from UNOSOM	18 000	7 000
Other accounts receivable	168	170
Deferred charges	4	7
Total assets	**35 321**	**47 354**
Liabilities		
Unliquidated obligations	793	34 419
Accounts payable to Member States	377	8 863
Other accounts payable	23	8
Due to the United Nations Peacekeeping Reserve Fund	2 240	2 283
Deferred credits	26	27
Total liabilities	**3 459**	**45 600**
Reserves and fund balances		
Cumulative surplus	31 862	1 754
Total reserves and fund balances	**31 862**	**1 754**
Total liabilities, reserves and fund balances	**35 321**	**47 354**

[a] See note 3 (a).

[b] Comparative figures are reclassified to conform to current presentation.

[c] Includes assessed contributions unpaid irrespective of collectability.

The accompanying notes are an integral part of the financial statements.

D. Special-purpose accounts

Statement XLVII

United Nations Peacekeeping Reserve Fund

Statement of income and expenditure and changes in reserves and fund balances for the six-month period of the biennium 1996-1997 ending 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Income		
Interest income	2 555	18
Total income	**2 556**	**18**
Expenditure		
Total expenditure	—	—
Net excess (shortfall) of income over expenditure	2 556	18
Other adjustments to reserves and fund balances	(2)	—
Reserves and fund balances, beginning of period	154 474	150 823
Reserves and fund balances, end of period	**157 028**	**150 841**

Statement XLVII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Cash and term deposits	95 981	2 127
Accrued interest receivable	303	14
Advances to peacekeeping missions		
UNTAC	—	37 900
ONUSAL	—	6 000
UNAVEM	—	19 000
Due from the United Nations General Fund[a]	57 601	82 601
Due from UNTAG[b]	2 240	2 283
Due from UNIIMOG[b]	903	916
Total assets	**157 028**	**150 841**
Liabilities		
Total liabilities	—	—
Reserves and fund balances		
Working capital funds[c]	150 000	150 000
Cumulative surplus	7 028	841
Total reserves and fund balances	**157 028**	**150 841**
Total liabilities, reserves and fund balances	**157 028**	**150 841**

[a] To be transferred from the amount of $154,881,112 retained by the United Nations General Fund pursuant to General Assembly resolution 42/216 A of 21 December 1987.

[b] Represents unpaid assessed contributions.

[c] Comprises amounts transferred from the balance of the excess of income over expenditure in the special accounts of UNTAG ($49,242,762) and UNIIMOG ($18,156,200) and from retained surpluses in the United Nations General Fund ($82,601,038).

The accompanying notes are an integral part of the financial statements.

Statement XLVIII

Support account for peacekeeping operations

Statement of income and expenditure and changes in reserves and fund balances for the six-month period of the biennium 1996-1997 ending 30 June 1996 as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Income		
Income for services rendered	9 670	16 299
Interest income	313	290
Other miscellaneous income	3	68
Total income	**9 986**	**16 657**
Expenditure		
Staff and other personnel costs	13 390	10 392
Travel	—	143
Contractual services	134	—
Operating expenses	1 393	2 425
Acquisitions	—	313
Total expenditure	**14 917**	**13 273**
Excess (shortfall) of income over expenditure	**(4 931)**	**3 384**
Prior period adjustments	(2 532)	—
Net excess (shortfall) of income over expenditure	(7 463)	3 384
Reserves and fund balances, beginning of period	4 241	14 932
Reserves and fund balances, end of period	**(3 222)**	**18 316**

Statement XLVIII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1996	*1994*
Assets		
Cash	10 788	16 910
Inter-fund balances receivable	—	3 675
Other accounts receivable	106	155
Other assets	41	83
Total assets	**10 935**	**20 823**
Liabilities		
Unliquidated obligations	3 206	2 429
Inter-fund balances payable	10 603	—
Other accounts payable	299	78
Other liabilities	49	—
Total liabilities	**14 157**	**2 507**
Reserves and fund balances		
Operating reserve	5 000	5 000
Cumulative surplus (deficit)	(8 222)	13 316
Total reserves and fund balances	**(3 222)**	**18 316**
Total liabilities, reserves and fund balances	**10 935**	**20 823**

Notes to the financial statements for the six-month period from 1 January to 30 June 1996

Note 1. Summary of significant accounting policies

The following are the significant accounting policies of the United Nations:

(a) The United Nations accounts are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations and administrative instructions issued by the Under-Secretary-General for Administration and Management or the Controller. They also take fully into account the common accounting standards for the United Nations system, as adopted by the Administrative Committee on Coordination. The General Assembly took note of these standards in its resolution 48/216 C of 23 December 1993. The United Nations follows International Accounting Standard 1 on the disclosure of accounting policies, as modified and adopted by the Consultative Committee on Administrative Questions at its fifty-fourth session, as shown below:

(i) Going concern, consistency and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons;

(ii) Prudence, substance over form and materiality should govern the selection and application of accounting policies;

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies that have been used;

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place;

(v) Financial statements should show corresponding figures for the preceding period;

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified;

(b) The United Nations accounts are maintained on a "fund accounting" basis. Separate funds for general or special purposes may be established by the General Assembly, the Security Council or the Secretary-General. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing, double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature;

(c) The financial period of the Organization is a biennium and consists of two consecutive calendar years for all funds, with the exception of peacekeeping funds. With effect from 1 July 1996, the General Assembly has approved a new financial period for peacekeeping operations of 12 months, which is from 1 July to 30 June;

(d) Income, expenditure, assets and liabilities are recognized on the accrual basis of accounting;

(e) The accounts of the Organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transaction at rates of exchange established by the Controller. In respect of such

currencies, the financial statements, prepared at such intervals as may be prescribed by the Controller under delegation of authority from the Under-Secretary-General for Administration and Management, shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements. In the event that the application of actual exchange rates at the date of the statements would provide a valuation significantly different from the application of United Nations rates of exchange for the last month of the financial period, a footnote will be presented quantifying the difference;

(f) The United Nations financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services;

(g) The United Nations financial statements are presented in accordance with the ongoing recommendations of the Consultative Committee on Administrative Questions (Financial and Budgetary Questions) Working Party on Financial Statements;

(h) Certain reclassifications have been made to some of the comparative numbers shown in the financial statements for the period from 1 January to 30 June 1994 in order for them to conform to the new financial statement formats. None of these reclassifications of the earlier numbers represents any real change in the financial results for that period;

(i) Income

(i) Amounts necessary to finance the activities of the United Nations regular budget and peacekeeping operations, international tribunals and the Working Capital Fund are assessed on Member States according to the scale of assessments determined by the General Assembly;

(ii) To comply with the new uniform financial statement formats, the basis for reporting income received from Member States has changed in some instances from the basis used previously. Formerly, income from Member States for the regular budget and some assessed peacekeeping missions was recognized whenever it was appropriated by the General Assembly. Income is now recognized for financial statement purposes only when an assessment to Member States has been authorized by the Assembly. Neither appropriations nor spending authorities are recognized as income except to the extent that a matching assessment on Member States has been approved;

(iii) Amounts assessed on non-member States, which agree to pay reimbursement of costs for their participation in United Nations treaties, organs and conferences, are credited to miscellaneous income;

(iv) Voluntary contributions from Member States or other donors are recorded as income on the basis of a written commitment to pay monetary contributions at specified times within the current financial period. In accordance with General Assembly resolution 44/192 A of 21 December 1989, voluntary contributions made in cash or in the form of services and supplies that are acceptable to the Secretary-General are credited to income in respect of peacekeeping accounts;

(v) Income for services rendered includes reimbursements for salaries of staff members and other costs that are attributable to providing technical and administrative support to other organizations;

(vi) Interest income includes all interest and related investment income earned on invested funds, various bank accounts and time deposit;

(vii) Miscellaneous income includes income from rental of premises, sale of used or surplus property, refunds of expenditures charged to prior periods, income resulting from net gains resulting from currency translations, settlements of insurance claims, monies accepted for which no purpose was specified and other sundry income;

(j) Assets

(i) Cash and term deposits comprise funds on deposit in interest-bearing bank accounts, certificates of deposit and call accounts;

(ii) The balances of unpaid assessed contributions due from Member States are reported irrespective of collectability;

(iii) Deferred charges comprise expenditure items that are not properly chargeable in the current financial period and will be charged as expenditure in a subsequent period. Those expenditure items include commitments approved by the Controller for future financial periods in accordance with financial rule 110.6. Such commitments are normally restricted to administrative requirements of a continuing nature and to contracts or legal obligations where long leadtimes are required for delivery;

(iv) For balance sheet statement purposes only, those portions of education grant advances which are assumed to pertain to the scholastic years completed as at the date of the financial statement are shown as deferred charges. The full amounts of the advances are maintained as accounts receivable from staff members until the required proofs of entitlement are produced, at which time the budgetary accounts are charged and the advances settled;

(v) Maintenance and repairs of capital assets are charged against the appropriate budgetary accounts. Furniture, equipment, other non-expendable property and leasehold improvements are not included in the assets of the Organization. Acquisitions are charged against budgetary accounts in the year of purchase. The value of non-expendable property is recorded in memoranda accounts, and is disclosed in notes to the financial statements;

(k) Liabilities and reserves and fund balances

(i) To comply with the new uniform financial statement formats, the classification of operating reserves and other types of reserves has been changed from that employed previously. Formerly, all such reserves were considered to be liabilities of the Organization, and were included in the liability totals shown on the financial statements. Reserves are now considered to be one component of a new category encompassing both reserves and fund balance, and they are accordingly included in the totals for "Reserves and fund balances" shown on the financial statements;

(ii) Commitments of the Organization relating to prior, current and future financial periods are shown as unliquidated obligations. Unliquidated obligations relating to peacekeeping operations owed to Member States may normally be retained for a period of five years beyond the end of a mandate period;

(iii) Unliquidated obligations for future years are reported both as deferred charges and as unliquidated obligations.

Note 2. Special accounting provisions for peacekeeping operations

(a) All of the accounts for the peacekeeping operations have been maintained in accordance with the provisions of the Financial Regulations and Rules of the United Nations with due regard to the following:

(i) Financial regulation 2.1

A "special financial year" has been adopted for the following peacekeeping operations:

UNEF/UNDOF 1 December-30 November of the following year

UNIFIL 1 February-31 January of the following year

For all other active peacekeeping operations, the accounts are maintained for the periods of their mandates. These special financial years or mandate periods are used both for the presentation of information and for accounting purposes.

With effect from 1 July 1996, the General Assembly has approved a new financial period for peacekeeping operations of 12 months, to run from 1 July to 30 June each year;

(ii) Article IV of the financial regulations

Special arrangements have been made by the General Assembly relating to unliquidated obligations for certain peacekeeping operations. Paragraph 2 of its resolution 33/13 F of 14 December 1978 reads as follows:

"*Approves* the following special arrangements for the United Nations Emergency Force and the United Nations Disengagement Observer Force in regard to the application of article IV of the United Nations Financial Regulations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Forces shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4:

"(a) At the end of the twelve-month period provided for in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received, or which are covered by established reimbursement rates, shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;

"(b) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments for which required claims have not yet been received, shall remain valid for an additional period of four years following the end of the twelve-month period provided in regulation 4.3; claims received during this four-year period shall be treated as provided for under subparagraph (a) above, if appropriate; at the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor will be surrendered."

Similar provisions have been accorded to other missions as follows:

Mission	*Resolution*	*Date*
UNIFIL	34/9 C	17 December 1979
UNIIMOG	45/245	31 December 1990
UNTAG	45/265	17 May 1991
UNIKOM	47/208 B	14 September 1993
UNPROFOR	47/210 B	14 September 1993
ONUSAL	47/234	14 September 1993
UNAVEM	49/227	23 December 1994
MINURSO	49/466 (decision)	23 December 1994
UNOMIG	49/231	12 July 1995
UNOMIL	50/210	23 December 1995

(iii) Financial regulations 11.1 and 11.4

The accounts kept by the special financial year or mandate periods mentioned above are formally reported and audited on a biennial basis in accordance with financial regulations 11.1 and 11.4;

(iv) Voluntary contributions

In accordance with General Assembly resolution 44/192 A, voluntary contributions made as outright grants, both in cash and in the form of services and supplies acceptable to the Secretary-General, shall be considered income to be credited to the special account for each peacekeeping operation except UNIFIL. Contributions in cash made available to the Secretary-General on a voluntary basis as advances shall not be considered as income in determining the total amount to be assessed on Member States; unless otherwise specified by the donor, such contributions shall be deposited in suspense accounts.

In resolution 44/192 A, the General Assembly took note of certain proposals on technical guidelines relating to the treatment and valuation of voluntary contributions in the form of supplies and services. Those guidelines include the provision that where a voluntary contribution in kind is made as a grant in respect of supplies and services and for which there is no budgetary provision, no accounting entry will be made but the amount of the contribution will be reflected in a footnote to the financial statements. Where such contributions are made in respect of supplies and services included in the budget, they will be recorded as income under the heading "Voluntary contributions" at the level at which the supplies and services have been budgeted; they will be recorded in the accounts only at the time of delivery of supplies or commencement of services;

(b) UNFICYP accounts

(i) Prior to 16 June 1993, the Secretary-General was not authorized to utilize any funds other than the voluntary contributions pledged by Governments for the financing of UNFICYP. In accordance with financial rule 106.1, no commitments, obligations or disbursements against any funds could be incurred without the written authorization of the Controller or his authorized delegate. Such authorizations take the form of allotments, which could be issued for the period prior to 16 June 1993 only after sufficient contributions had been received to meet the requirements for financial obligations. UNFICYP allotments and the recording of obligations for the period prior

to 16 June 1993 are limited to amounts that are within the total of pledged contributions. As a consequence, the full amount of UNFICYP obligations that will be payable for the period prior to 16 June 1993 has not been recorded, in particular in respect of reimbursements for extra costs in connection with pay and allowances of contingents and for extra costs in connection with contingent-owned equipment. The amount of such unrecorded obligations is reflected in a footnote to the appropriate financial statements;

(ii) The General Assembly decided by resolution 47/236 of 14 September 1993 that beginning 16 June 1993 the costs of UNFICYP should be treated as expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations. Mandate periods from 16 June 1993 to 30 June 1996 have been established, for which appropriations and assessments have been raised on the Member States in accordance with relevant General Assembly resolutions;

(c) Peacekeeping Reserve Fund. By its resolution 47/217 of 23 December 1992, the General Assembly established the United Nations Peacekeeping Reserve Fund as a cash-flow mechanism to ensure the rapid response of the Organization to the needs of peacekeeping operations. The level of the Peacekeeping Reserve Fund was established at $150 million. In accordance with paragraph (f) of the resolution, $49,242,762 was allocated from unencumbered balances in the Special Account of UNTAG, $18,156,200 from unencumbered balances in the Special Account of UNIIMOG, and $82,601,038 from authorized retained savings in the United Nations General Fund.

Note 3. Explanatory notes on assessed contributions receivable

Assessed contributions receivable, as shown in the accounts for the period ended 30 June 1996, have been recorded in accordance with the Financial Regulations and Rules of the United Nations and the relevant resolutions of the General Assembly. With reference to the amounts shown as unpaid, certain Member States have indicated that they do not intend to pay some of their assessed contributions or that such contributions will be paid only under certain conditions. With regard to the foregoing, a number of Member States have requested that attention be drawn to their positions (as stated by their delegations at successive sessions of the General Assembly), in particular with respect of the following:

(a) To the extent that the amounts relate to the expenditures under the United Nations Emergency Force (1956) Special Account and the ad hoc account for the United Nations Operation in the Congo, which, in their view, were illegal, they do not consider themselves bound, under the provisions of Article 17 of the Charter of the United Nations, to participate in paying for those expenditures;

(b) Certain Member States have stated that they do not intend to participate in the financing of UNEF (1973), UNDOF and UNIFIL; other States have stated that they have excluded from their contributions to UNEF their shares of the expenses which they attribute to the additional functions resulting from the agreement of 4 September 1975 between Egypt and Israel.

As a result of the positions taken by some Member States as outlined above, certain Member States have not participated in the financing of UNEF (1973) and of UNDOF in an estimated amount of $4.6 million, which covers UNEF (1973) until its liquidation in 1979 and UNDOF through 30 June 1996. That amount excludes $36 million in unpaid assessed contributions by China for the period from 25 October 1971 to 31 December 1981, which were transferred to a special account pursuant to General Assembly resolution 36/116 A of 10 December 1981.

Withholdings by certain Member States from payments for the financing of UNIFIL are estimated to be $102.6 million. That estimate, which is based on the apportioned shares of the States concerned from the inception of UNIFIL on 19 March 1978 to 30 June 1996, excludes $19.6 million in unpaid assessed contributions by China for the period from 25 October 1971 to 31 December 1981, which were transferred to a special account pursuant to General Assembly resolution 36/116 A.

The assessed contributions receivable shown in statements XLIII and XLIV exclude $5.3 million and $6.7 million, respectively, in unpaid assessed contributions to UNEF and ONUC by China for the period ending 24 October 1971. Following the adoption by the General Assembly of resolution 2758 (XXVI), entitled "Restoration of the lawful rights of the People's Republic of China in the United Nations", on 25 October 1971, that amount was transferred to a special account pursuant to General Assembly resolution 3049 C (XXVII) of 19 December 1972.

Note 4. Summary statement of peacekeeping missions (statement XXII)

The presentation of a consolidated summary of United Nations peacekeeping activities is made for information purposes only. It is intended to show the overall magnitude of active and completed peacekeeping activities. The presentation of information in a consolidated format does not imply that resources may be utilized interchangeably from one operation to another.

Note 5. United Nations Emergency Force (1973) and United Nations Disengagement Observer Force (statement XXIV)

On a number of occasions the General Assembly has authorized the temporary suspension of financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 in order to allow UNEF/UNDOF to retain certain amounts of surplus, that otherwise would have been returned to Member States. Under the terms of resolution 50/83 of 15 December 1995, those authorized retained surpluses were reduced proportionately by a total of $15.3 million to offset in part the waiver of South Africa's unpaid contributions to various peacekeeping operations for the period from 30 September 1974 to 23 June 1994.

The individual amounts (in millions of dollars) for which the financial regulations were originally temporarily waived and the corresponding amounts permanently waived to offset South Africa's arrears are shown below:

General Assembly resolution	*Amount originally suspended*	*Amount waived for South Africa*	*Net amount currently suspended*
33/13 E	17.7	4.2	13.5
34/7 D	5.3	1.3	4.0
35/45 B	6.8	1.6	5.2
36/66 B	2.7	0.6	2.1
37/38 B	7.4	1.7	5.7
38/35 B	5.2	1.2	4.0
39/28 B	4.8	1.1	3.7
40/59 B	3.3	0.8	2.5
41/44 B	1.5	0.4	1.1
42/70 B	1.3	0.3	1.0
43/228	2.4	0.6	1.8
44/187	2.0	0.5	1.5
47/204	4.5	1.0	3.5
Total	**64.9**	**15.3**	**49.6**

Note 6. United Nations Interim Force in Lebanon (statement XXV)

On a number of occasions the General Assembly has authorized the temporary suspension of financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 in order to allow UNIFIL to retain certain amounts of surplus that otherwise would have been returned to Member States. Under the terms of resolution 50/83 of 15 December 1995, those authorized retained surpluses were reduced proportionately by a total of $25.6 million to offset in part the waiver of South Africa's unpaid contributions to various peacekeeping operations for the period from 30 September 1974 to 23 June 1994.

The individual amounts (in millions of dollars) for which the financial regulations were originally temporarily waived and the corresponding amounts permanently waived to offset South Africa's arrears are shown below:

General Assembly resolution	*Amount originally suspended*	*Amount waived for South Africa*	*Net amount currently suspended*
34/9 E	0.1	—	0.1
35/115 B	2.2	0.5	1.7
36/138 B	3.8	0.9	2.9
37/127 B	5.9	1.4	4.5
38/38 B	5.6	1.3	4.3
39/71 B	6.0	1.4	4.6
40/246 B	8.9	2.1	6.8
41/179 B	4.8	1.1	3.7
42/223	6.8	1.6	5.2
43/229	6.3	1.5	4.8
44/188	3.1	0.7	2.4
45/244	21.9	5.2	16.7
46/194	8.2	1.9	6.3
47/205	6.9	1.7	5.2
49/266	18.0	4.3	13.7
Total	**108.5**	**25.6**	**82.9**

Note 7. Status of contributions as at 30 June 1996

(a) Contributions receivable from Member States as at 30 June 1996 are shown in most peacekeeping financial statements only in total. Detailed information for each of the separate peacekeeping operations on assessments and collections as at 30 June 1996 and on all outstanding balances due for each Member State may be found in the report of 3 July 1996 entitled "Status of contributions as at 30 June 1996" (ST/ADM/SER.B/496);

(b) The status of contributions report for 30 June 1996 is printed too early in July 1996 to reflect any assessments approved by the General Assembly in late June 1996 However, the financial statements in all cases do include such late June 1996 assessments as income and the new amounts due become part of the outstanding contributions from Member States shown as at 30 June 1996. As a result, in some cases the amounts shown as contributions outstanding from Member States as at 30 June 1996 in the financial statements may be significantly higher than the corresponding amounts shown in the status of contributions report as at 30 June 1996. In these instances, the late June 1996 assessments are reflected in the end of July 1996 status of contributions report.

Note 8. Non-expendable equipment

The following table shows the non-expendable equipment, at cost, expressed in millions of United States dollars, at peacekeeping missions, according to the cumulative inventory records of the United Nations as at 30 June 1996. In accordance with United Nations accounting policies, non-expendable equipment is not included in the fixed assets of the Organization but is charged against the current appropriations when acquired:

	Amount in millions of United States dollars
UNFICYP	3.4
UNDOF	24.9
UNIFIL	74.6
UNAVEM	37.3
UNIKOM	38.5
MINURSO	17.0
UNPF[a]	298.6
United Nations Logistics Base, Brindisi	44.4
UNAMIR	54.0
UNOMIG	4.7
UNOMIL	0.1
UNMIH	29.9
UNMOT	2.0
Total	**629.4**

[a] Includes UNPROFOR, UNCRO, UNPREDEP and UNPF.

Annex I

Peacekeeping operations funded from the regular budget

Status of appropriations by programme and major object of expenditure for the six-month period of the biennium 1996-1997 ending 30 June 1996

(Thousands of United States dollars)

Programme major object of expenditure	*Adjusted appropriation*	*Salaries and common staff costs*	*Travel*	*Contractual services*	*Operating expenses and supplies*	*Acquisitions and new premises*	*All other expenses*	*Total expenditures*	*Balance*
Part II, section 3, Peacekeeping operations and special missions									
Executive direction and management	7 789.8	1 258.8	24.6	—	407.3	—	—	1 690.7	6 099.1
MINUGUA	7 124.8	7 799.4	152.8	47.6	1 309.5	9.7	953.5	10 272.5	(3 147.7)
UNTSO	53 766.8	6 589.2	884.9	—	614.7	3.4	1 746.3	9 838.5	43 928.3
UNMOGIP	13 208.8	1 456.3	264.0	—	265.2	45.5	245.9	2 276.9	10 931.9
Office of the Secretary-General in Afghanistan	1 711.8	263.5	3.4	—	123.1	0.9	53.1	444.0	1 267.8
MICIVIH	2 042.9	2 080.2	12.1	7.3	182.8	—	571.0	2 853.4	(810.5)
Mission to Burundi	1 872.0	560.8	96.9	—	340.5	9.6	—	1 007.8	864.2
Field operations support	5 276.9	973.0	—	—	37.6	—	—	1 010.6	4 266.3
Other special missions	10 074.4	2 074.2	208.6	0.1	569.7	4.1	231.1	3 087.8	6 986.6
Early separation	—	136.9	—	—	—	—	—	136.9	(136.9)
Total, section 3	**102 868.2**	**23 192.3**	**1 647.3**	**55.0**	**3 850.4**	**73.2**	**3 800.9**	**32 619.1**	**70 249.1**

Annex II

Activities related to peacekeeping operations funded from trust funds

Schedule of income and expenditure and reserves and fund balances for the six-month period of the biennium 1996-1997 ending 30 June 1996

(Thousands of United States dollars)

Trust fund	*Reserves and fund balances, beginning of period*	*Income*	*Expenditure*[a]	*Reserves and fund balances, end of period*
Trust Fund for Iraq-Kuwait Border Issues	696	20	—	716
Trust Fund for the Restoration of Essential Services in Sarajevo	13 541	7 601	4 392	16 750
Trust Fund for the Implementation of the Cotonou Accord on Liberia	5 464	144	—	5 608
Trust Fund to support the implementation of the Agreement on a Temporary Ceasefire and the Cessation of Other Hostile Acts on the Tajik-Afghan Border and within the Country for the Duration of the Talks	47	3	—	50
Trust Fund for Electoral Assistance to Haiti	8 146	1 602	8 367	1 381
Trust Fund for Negotiations to find a Comprehensive Settlement of the Georgian/Abkhaz Conflict	707	21	—	728
Trust Fund for Development Planning and Projections	740 1 069	37 28	— —	777 1 097
Voluntary Fund for the Cambodian Peace Process	2 981	84	—	3 065
Trust Fund for the Activities of the International Support and Verification Commission	3 047	91	—	3 138
Cambodia Trust Fund	1 576	32	—	1 608
Trust Fund for Somalia – Unified Command	7 750	260	—	8 010
Trust Fund in support of the implementation of the Agreement on a Ceasefire and Separation of Forces, signed in Moscow on 14 May 1994	5 (1 154)	355 6 042	328 3 896	32 992
Trust Fund to Provide Goods and Services to the International Police Monitoring Programme and other Specifically Designated Purposes in Haiti	2 787	126	1 418	1 495
United Nations Trust Fund for Demining Activities in Angola	—	379	—	379
Trust Fund for Human Rights Field Operations in Burundi	—	1 028	322	706
Trust Fund for the Police Assistance Programme in Bosnia and Herzegovina	—	1 709	—	1 709
Trust Fund in Support of United Nations Peacemaking and Peacekeeping Activities	24 766	3 715	66	28 415
Trust Fund for the Commission on the Truth for El Salvador	198	6	—	204
Trust Fund for Activities related to Administrative and Budgetary Aspects of Peacekeeping Operations	46 2 817	101 534	— 1 925	147 1 426
Trust Fund for Assistance to the Office of the Special Representative of the Secretary-General for the Former Yugoslavia	1 176	44	806	414
Trust Fund for Demining Activities in UNPROFOR	3 302	100	2 607	795
Trust Fund for the Lessons Learned Mechanism	101	553	139	515
Trust Fund for the Medical Conference in Support of Peacekeeping Operations	177	1	—	178

Trust fund	*Reserves and fund balances, beginning of period*	*Income*	*Expenditure*[a]	*Reserves and fund balances, end of period*
Trust Fund to Support the Activities of UNDOF	—	222	—	222
Trust Fund for Assistance to Military Officers on Loan from Governments in Support of Peacekeeping	—	—	(66)	66
Total	**79 985**	**24 838**	**24 200**	**80 623**

[a] Includes expenditure, adjustments for prior periods, transfers to and from reserves for allocation, refunds to donors and transfers to other funds.

Annex III

Summary of United Nations peacekeeping operations

Statement of cash flows for the six-month period from 1 January to 30 June 1996

(Thousands of United States dollars)

	1996
Cash flows from operating activities	
Net excess (shortfall) of income over expenditure (statement I)	(12 650)
(Increase) decrease in contributions receivable	(144 118)
(Increase) decrease in other accounts receivable	(40 824)
(Increase) decrease in other assets	163 897
Increase (decrease) in contributions or payments received in advance	1 491
Increase (decrease) in unliquidated obligations	(258 429)
Increase (decrease) in accounts payable	(15 241)
Increase (decrease) in other liabilities	373 241
Less: interest income	(24 383)
Net cash from operating activities	**42 984**
Cash flows from investing and financing activities	
(Increase) decrease in inter-fund balances receivable	11 196
Increase (decrease) in inter-fund balances payable	42 867
Plus: interest income	24 383
Net cash from investing and financing	**78 446**
Cash flows from other sources	
Savings on or cancellation of prior period obligations	5 596
Transfers (to) from other funds	(31 590)
Credits to Member States	(8 303)
Other adjustments to reserves and fund balances	22
Net cash from other sources	**(34 275)**
Net increase (decrease) in cash and term deposits	**87 155**
Cash and term deposits, beginning of period	782 149
Cash and term deposits, end of period	**869 304**

Part Two
Financial statements for the 12-month period from 1 July 1996 to 30 June 1997

A. Summary of all peacekeeping operations

Statement I

Summary of all peacekeeping operations[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Total active operations	*Peacekeeping Reserve Fund programme support and United Nations Logistics Base*	*Total completed operations*	*All peacekeeping funds eliminations*	*Total for period*	
					1 July 1996-30 June 1997	*1 July 1995-30 June 1996[b]*
Income						
Assessed contributions	1 461 430	—	842		1 462 272	2 238 671
Voluntary contributions	62 496	—	—		62 496	78 410
Allocation from other funds	—	7 633	—	(7 375)	258	—
Income for services rendered	—	30 534	—	(30 534)	—	—
Interest income	39 068	5 800	4 268		49 136	43 203
Other miscellaneous income	38 512	928	1 044		40 484	66 384
Miscellaneous savings in liquidating obligations and adjustments	—	—	1 568		1 568	—
Total income	**1 601 506**	**44 895**	**7 722**	**(37 909)**	**1 616 214**	**2 426 668**
Expenditure						
(Statements IV-XXXI)[c]						
Total expenditure	**1 166 428[d]**	**33 415**	**—**	**(37 909)**	**1 161 934**	**2 234 348**
Excess (shortfall) of income over expenditure	**435 078**	**11 480**	**7 722**		**454 280**	**192 320**
Prior period adjustments	(12 507)	2 802	(4 049)		(13 754)	(7 119)
Net excess (shortfall) of income over expenditure	422 571	14 282	3 673		440 526	185 201
Transfer from (to) other funds	(33 780)	—	(258)		(34 038)	(59 957)
Savings on or cancellation of prior period obligations	24 173	—	18 517		42 690	42 274
Credits to Member States	(181 535)	—	(14 695)		(196 230)	(50 712)
Other adjustments to reserves and fund balances	—	(4)	—		(4)	(25 562)
Reserves and fund balances, beginning of period	639 654	153 806	180 180		973 640	882 396
Reserves and fund balances, end of period	**871 083**	**168 084**	**187 417**		**1 226 584**	**973 640**

(Footnotes on following page)

(Footnotes to table)

[a] See note 5.

[b] The comparative column reflects the previous 12 months, owing to the change in fiscal year for peacekeeping operations.

[c] Owing to the change in peacekeeping budget cycle, some expenditures that have been included in the 1997 fiscal year (1 July 1996-30 June 1997) have inadvertently used the 1996 (1 January-30 June 1996) account codes.

[d] Schedule 1.1.

The accompanying notes are an integral part of the financial statements.

Schedule 1.1

Summary of all peacekeeping operations

Summary of expenditures for active peacekeeping operations for the period from 1 July 1996 to 30 June 1997

(Thousands of United States dollars)

Mission	*Military observers and contingents*	*Civilian police*	*Civilian personnel*	*Premises, accommodation and infrastructure*	*Transport operations*	*Air operations*	*Communications*	*Other equipment supplies, and services and freight*	*Special programmes*	*United Nations Logistics Base and programme support cost*	*Total expenditure*	
											1997	*1996*
UNFICYP	23 008	222	13 185	1 712	1 577	1 001	707	2 178	—	1 368	44 958	46 191
UNDOF	18 012	—	6 528	1 693	2 195	—	699	2 283	—	983	32 393	31 626
UNIFIL	78 373	—	24 744	2 285	9 822	1 384	1 307	5 427	—	3 402	126 744	123 528
UNIKOM	25 182	—	13 242	863	1 821	2 868	583	1 649	—	1 806	48 014	52 674
MINURSO	7 170	217	12 382	208	928	5 638	498	778	—	1 513	29 332	43 737
UNPF	1 860	—	34 535	969	499	1 162	1 099	5 462	1	1 193	46 780	1 060 089
UNTAES	146 553	16 343	51 011	10 404	11 778	7 956	2 015	9 679	674	8 656	265 069	69 181
UNPREDEP	31 924	831	6 880	1 337	3 351	1 576	1 137	1 703	43	1 623	50 405	19 283
UNMIBH	1 874	61 974	36 382	3 248	2 839	779	3 070	3 078	201	4 763	118 208	33 659
UNOMIG	4 283	—	7 828	724	1 116	204	453	790	5	534	15 937	15 679
UNMOT	1 235	—	2 716	33	296	425	555	173	7	227	5 667	7 380
UNAVEM	148 988	7 736	42 323	7 332	12 969	30 627	8 423	29 982	3 519	10 429	302 328	346 220
UNAMIR	—	—	2 108	34	35	—	74	114	—	50	2 415	140 345
UNOMIL	2 157	—	9 432	849	2 504	1 304	2 027	3 171	3 655	986	26 085	14 753
UNSMIH	16 142	9 204	14 881	1 037	1 488	2 196	352	2 417	54	376	48 147	191 068
MINUGUA	1 462	—	268	843	71	702	162	438	—	—	3 946	—
Total	**508 223**	**96 527**	**278 445**	**33 571**	**53 289**	**57 822**	**23 161**	**69 322**	**8 159**	**37 909**	**1 166 428**	**2 195 413**

Statement II

Summary of all peacekeeping operations[a]

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	Total active operations	*Peacekeeping Reserve Fund, programme support and United Nations Logistics Base*	*Total completed operations*	*All peacekeeping funds eliminations*	*Total*	
					1997	*1996*
Assets						
Cash and term deposits	704 543	107 186	82 754		894 483	869 304
Assessed contributions receivable from Member States[b]	1 664 995[c]	18	515 710		2 180 723	2 073 954
Voluntary contributions receivable	6 673	—	362		7 035	6 901
Account receivable from Member States	215	—	—		215	1 589
Inter-fund balances receivable	11 819	4 131	682		16 632	8 343
Other accounts receivable	19 825	786	26 331		46 942	106 548
Due from other peacekeeping funds	—	3 143	28 600	(31 743)	—	—
Due from the United Nations General Fund	—	57 601	—		57 601	67 791
Special accounts for unpaid assessed contributions	55 552	—	11 962		67 514	67 514
Deferred charges and other assets	35 907	190	13 566		49 663	41 374
Total assets	**2 499 529**	**173 055**	**679 967**	**(31 743)**	**3 320 808**	**3 243 318**
Liabilities						
Contribution or payments received in advance	5 220	—	—		5 220	2 317
Unliquidated obligations	1 265 839	2 432	296 518		1 564 789	1 546 061
Inter-fund balances payable	60 755	1 059	8 122		69 936	99 233
Accounts payable to Member States	228 581	—	83 747		312 328	479 555
Other accounts payable	17 187	1 480	4 458		23 125	61 590
Due to other peacekeeping funds	—	—	31 743	(31 743)	—	—
Due to the United Nations General Fund	1 500	—	6 000		7 500	—
Due to the United Nations special account	—	—	3 329		3 329	3 329
Due to the United Nations bond account	—	—	44 048		44 048	44 048
Due to the International Tribunal for the Former Yugoslavia	21 793	—	—		21 793	—
Due to the International Criminal Tribunal for Rwanda	11 987	—	—		11 987	—
Voluntary contributions held in suspense	11 177	—	—		11 177	11 173
Deferred credits and other liabilities	4 407	—	14 585		18 992	22 372
Total liabilities	**1 628 446**	**4 971**	**492 550**	**(31 743)**	**2 094 224**	**2 269 678**

	Total active operations	*Peacekeeping Reserve Fund, programme support and United Nations Logistics Base*	*Total completed operations*	*All peacekeeping funds eliminations*	*Total*	
					1997	*1996*
Reserves and fund balances						
Operating reserves	—	5 000	—		5 000	5 000
Working capital funds	—	150 000	—		150 000	150 000
Authorized retained surplus	108 267	—	—		108 267	108 267
Cumulative surplus	762 816	13 084	187 417		963 317	710 373
Total reserves and fund balances	**871 083**	**168 084**	**187 417**		**1 226 584**	**973 640**
Total liabilities, reserves and fund balances	**2 499 529**	**173 055**	**679 967**		**3 320 808**	**3 243 318**

[a] See note 5.

[b] Includes assessed contributions unpaid irrespective of collectability.

[c] Includes an additional amount of $115,373,000 for the period from 1 to 31 December 1995.

The accompanying notes are an integral part of the financial statements.

Statement III

Summary of all peacekeeping operations[a]

Statement of cash flows for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period	
	1 July 1996-30 June 1997	*1 July 1995-30 June 1996[b]*
Cash flows from operating activities		
Net excess (shortfall) of income over expenditure (statement I)	440 526	182 013
(Increase) decrease in contributions receivable	(106 903)	(156 706)
(Increase) decrease in other accounts receivable	58 102	(50 955)
(Increase) decrease in other assets	4 779	126 249
Increase (decrease) in contributions or payments received in advance	2 903	2 193
Increase (decrease) in unliquidated obligations	18 728	(14 132)
Increase (decrease) in accounts payable	(38 465)	52 859
Increase (decrease) in other liabilities	(129 323)	406 096
Less: interest income	(49 136)	(44 123)
Net cash from operating activities	201 211	503 494
Cash flows from investing and financing activities		
(Increase) decrease in inter-fund balances receivable	(8 289)	(223 002)
Increase (decrease) in inter-fund balances payable	(29 297)	67 064
Plus: interest income	49 136	44 123
Net cash from investing and financing	11 550	(111 815)
Cash flows from other sources		
Savings on, or cancellation of, prior periods' obligations	42 690	40 056
Transfers (to) from other funds	(34 038)	(59 957)
Credits to Member States	(196 230)	(35 390)
Other adjustments to reserves and fund balances	(4)	(40 883)
Net cash from other sources	(187 582)	(96 174)
Net increase (decrease) in cash and term deposits	25 179	295 505
Cash and term deposits, beginning of period	869 304	573 799
Cash and term deposits, end of period	894 483	869 304

[a] See note 5.

[b] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations.

The accompanying notes are an integral part of the financial statements.

B. Active peacekeeping operations

Statement IV

United Nations Peacekeeping Force in Cyprus[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period	
	1 July 1996-30 June 1997	*1 July 1995-30 June 1996*[b]
Income		
Assessed contributions[c]	24 230	22 482
Voluntary contributions[d]	24 101	17 740
Interest income	1 181	1 122
Other miscellaneous income	40	13
Total income	**49 552**	**41 357**
Expenditure		
(Schedule 4.1)		
Total expenditure	**44 958**[e]	**46 191**
Net excess (shortfall) of income over expenditure	4 594	(4 834)
Savings on or cancellation of prior period obligations	16	1
Reserves and fund balances, beginning of period[f]	10 167	15 000
Reserves and fund balances, end of period	**14 777**	**10 167**

Statement IV (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	1996
Assets		
Cash and term deposits	24 003	18 843
Assessed contributions receivable from Member States	13 564	9 480
Voluntary contributions receivable from Member States[g]	6 673	6 539
Accounts receivable from Member States	72	784
Other accounts receivable	899	275
Deferred charges	457	2
Total assets	**45 668**	**35 923**
Liabilities		
Contributions or payments received in advance	395	394
Unliquidated obligation – current period	17 762	2 866
Unliquidated obligation – prior periods	8 627	8 143
Inter-fund balances payable	2 080	1 412
Accounts payable to Member States	1 368	12 537
Other accounts payable	659	102
Deferred credits	—	302
Total liabilities	**30 891**	**25 756**
Reserves and fund balances		
Cumulative surplus	14 777	10 167
Total reserves and fund balances	**14 777**	**10 167**
Total liabilities, reserves and fund balances	**45 668**	**35 923**

[a] See note 3 (b).

[b] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations.

[c] Includes assessed contributions unpaid irrespective of collectibility.

[d] The income from voluntary contributions consists of $14,349,867 from Cyprus, $6.5 million from Greece. In addition, $3.25 million is from Greece for a prior period not previously recorded and the remaining balance is from other miscellaneous voluntary contributions.

[e] Owing to the change in peacekeeping budget cycle, some expenditures that have been included in the 1997 fiscal year period (1 July 1996-30 June 1997) have inadvertently used the 1996 (1 January-30 June 1996) account codes.

[f] For the period from 27 March 1964 to 15 June 1993, obligations recorded in the Cyprus account are limited to the availability of funds in the special account through voluntary contributions. From the inception of the mission to 30 June 1997, the cumulative unrecorded obligations total $193,170,757. The comparable figure as at 30 June 1996 was $211,277,485.

[g] This represents voluntary contributions receivable from Austria ($2,707,500), Canada ($103,105), Denmark ($2,059,209), the Netherlands ($125,000) and Sweden ($1,647,796) for the period prior to 15 June 1993. These voluntary contributions will be offset against government claims for reimbursement of costs in respect of UNFICYP.

The accompanying notes are an integral part of the financial statements.

Schedule 4.1

United Nations Peacekeeping Force in Cyprus

Expenditure for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military contingents				
Standard troop costs, clothing and equipment	15 990	3 369	12 622	15 991
Welfare	240	216	28	244
Rations	2 441	1 682	756	2 438
Rotation and repatriation of troops	1 918	1 585	333	1 918
Other allowances	548	482	66	548
Contingent-owned equipment	1 669	82	1 587	1 669
Death and disability compensation	200	—	200	200
Subtotal	**23 007**	**7 416**	**15 592**	**23 008**
Civilian police	293	199	23	222
Civilian personnel				
International and local staff	13 187	13 006	179	13 185
Premises/accommodation/infrastructure	1 712	1 244	468	1 712
Transport operations				
Purchase of vehicles	26	—	6	6
Rental of vehicles	894	930	98	1 028
Workshop equipment	7	2	—	2
Spare parts, repairs and maintenance	651	307	234	541
Subtotal	**1 578**	**1 239**	**338**	**1 577**
Air operations	1 001	813	188	1 001
Communications				
Communications equipment	233	124	107	231
Spare parts and supplies	183	102	58	160
Commercial communications	313	196	120	316
Subtotal	**729**	**422**	**285**	**707**
Other equipment	647	290	332	622
Supplies and services	1 455	1 137	317	1 454
Freight	102	62	40	102
United Nations Logistics Base, Brindisi	302	302	–	302
Programme support costs	1 066	1 066	–	1 066
Total	**45 079**	**27 196**	**17 762**	**44 958**

Statement V

United Nations Emergency Force (1973) and United Nations Disengagement Observer Force[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period	
	1 July 1996-30 June 1997	*1 July 1995-30 June 1996[b]*
Income		
Assessed contributions[c]	32 255	17 948
Interest income	1 971	1 643
Other miscellaneous income	58	77
Total income	**34 284**	**19 668**
Expenditure		
(Schedule 5.1)		
Total expenditure	**32 393[d]**	**31 626**
Net excess (shortfall) of income over expenditure	1 891	(11 958)
Savings on or cancellation of prior period obligations	1 137	4 248
Credits returned to Member States[e]	(1 044)	(15 322)
Reserves and fund balances, beginning of period	61 363	84 395
Reserves and fund balances, end of period	**63 347**	**61 363**

Statement V (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits[f]	37 690	20 059
Assessed contributions receivable from Member States[c]	15 338	27 474
Accounts receivable from Member States	132	802
Other accounts receivable	787	367
Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A	35 987	35 987
Deferred charges	246	37
Total assets	**90 180**	**84 726**
Liabilities		
Contributions or payments received in advance	382	378
Unliquidated obligations – current period	15 360	4 519
Unliquidated obligations – prior periods	5 926	7 577
Inter-fund balances payable	2 148	1 692
Accounts payable to Member States	2 824	6 714
Other accounts payable	187	2 477
Other liabilities	6	6
Total liabilities	**26 833**	**23 363**
Reserves and fund balances		
Authorized retained surplus[g]	49 609	49 609
Cumulative surplus	13 738	11 754
Total reserves and fund balances	**63 347**	**61 363**
Total liabilities, reserves and fund balances	**90 180**	**84 726**

[a] See notes 3 (a) and 4.

[b] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations.

[c] Includes assessed contributions unpaid irrespective of collectability.

[d] Owing to the change in peacekeeping budget cycle, some expenditures that have been included in the 1997 fiscal year period (1 July 1996-30 June 1997) have inadvertently used the 1996 (1 January-30 June 1996) account codes.

[e] Under the terms of General Assembly decision 51/438 of 16 December 1996, the total assessment to Member States was reduced by the amount $1,044,746, representing the unencumbered balance for the period from 1 December 1994 to 30 November 1995.

[f] Includes a $67,674 equivalent of non-convertible Syrian pounds.

[g] See note 6.

The accompanying notes are an integral part of the financial statements.

Schedule 5.1

United Nations Disengagement Observer Force

Expenditure for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military contingents	17 615			
Standard troop costs, clothing and equipment	—	3 180	9 641	12 821
Welfare	—	157	23	180
Rations	—	1 463	403	1 866
Emplacement, rotation and repatriation	—	684	694	1 378
Other allowances	—	700	667	1 367
Contingent-owned equipment	100	24	76	100
Death and disability compensation	300	—	300	300
Subtotal	**18 015**	**6 208**	**11 804**	**18 012**
Civilian personnel				
International and local staff	6 442	6 320	208	6 528
Premises/accommodation/infrastructure	1 695	878	815	1 693
Transport operations	2 267			
Purchase of vehicles	—	—	428	428
Workshop equipment	—	36	56	92
Spare parts, repairs and maintenance	—	1 042	633	1 675
Subtotal	**2 267**	**1 078**	**1 117**	**2 195**
Communications	536			
Communications equipment	—	51	228	279
Spare parts and supplies	—	57	112	169
Commercial communications	—	231	20	251
Subtotal	**536**	**339**	**360**	**699**
Other equipment	770	270	444	714
Supplies and services	1 362	906	446	1 352
Freight	185	51	166	217
United Nations Logisitics Base, Brindisi	222	222	—	222
Programme support costs	761	761	—	761
Total	**32 255**	**17 033**	**15 360**	**32 393**

Statement VI

United Nations Interim Force in Lebanon[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period	
	1 July 1996-30 June 1997	*1 July 1995-30 June 1996[b]*
Income		
Assessed contributions[c]	125 723	121 281
Interest income	1 696	1 034
Other/miscellaneous income	290	906
Total income	**127 709**	**123 221**
Expenditure		
(Schedule 6.1)		
Total expenditure	**126 744[d]**	**123 528**
Excess (shortfall) of income over expenditure	965	(307)
Prior period adjustments	—	69
Net excess (shortfall) of income over expenditure	965	(238)
Savings on or cancellation of prior period obligations	1 481	1 465
Credits returned to Member States[e]	(9 335)	(1 755)
Other adjustments to reserve and fund balance	—	(25 584)
Reserves and fund balances, beginning of period	120 392	146 504
Reserves and fund balances, end of period	**113 503**	**120 392**

Statement VI (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits	37 474	14 969
Assessed contributions receivable from Member States[c]	254 577	230 200
Other accounts receivable	497	619
Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A	19 565	19 565
Deferred charges	798	243
Total assets	**312 911**	**265 596**
Liabilities		
Unliquidated obligations – current period	61 950	31 510
Unliquidated obligations – prior period	27 239	23 025
Inter-fund balances payable	4 899	19 392
Accounts payable to Member States	86 094	53 626
Other accounts payable	6 953	3 354
Deferred credits	1 096	3 124
Voluntary contribution held in suspense[f]	11 177	11 173
Total liabilities	**199 408**	**145 204**
Reserves and fund balances		
Authorized retained surplus[g]	82 878	82 878
Cumulative surplus	30 625	37 514
Total reserves and fund balances	**113 503**	**120 392**
Total liabilities, reserves and fund balances	**312 911**	**265 596**

[a] See notes 3 (a) and 4.

[b] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations.

[c] Includes assessed contributions unpaid irrespective of collectibility.

[d] Owing to the change in the peacekeeping budget cycle, some expenditures that have been included in the 1997 fiscal year period (1 July 1996-30 June 1997) have inadvertently used the 1996 (1 January-30 June 1996) account codes.

[e] Under the terms of General Assembly decision 51/439, the total assessments on Member States were reduced by $9,335,424, representing the unencumbered balance for the period from 1 February 1995 to 31 January 1996.

[f] Received from Cyprus, Kuwait, Luxembourg, Oman, Seychelles and Switzerland.

[g] See note 7.

The accompanying notes are an integral part of the financial statements.

Schedule 6.1

United Nations Interim Force in Lebanon

Expenditure for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military contingents				
Standard troop costs	59 691	14 626	45 065	59 691
Welfare	766	641	124	765
Rations	8 077	6 231	1 825	8 056
Emplacement, rotation and repatriation of troops	5 790	4 419	1 213	5 632
Other allowances	2 269	3 188	41	3 229
Death and disability compensation	1 000	–	1 000	1 000
Subtotal	**77 593**	**29 105**	**49 268**	**78 373**
Civilian personnel				
International and local staff	24 588	23 849	895	24 744
Premises/accommodations/infrastructure	2 281	990	1 295	2 285
Transport operations				
Purchase of vehicles	1 897	738	963	1 701
Workshop equipment	224	72	131	203
Spare parts, repairs and maintenance	7 448	3 249	4 669	7 918
Subtotal	**9 569**	**4 059**	**5 763**	**9 822**
Air operations	1 384	148	1 236	1 384
Communications				
Communications equipment	700	184	517	701
Spare parts and supplies	377	162	191	353
Workshop and test equipment	37	20	31	51
Commercial communications	197	111	91	202
Subtotal	**1 311**	**477**	**830**	**1 307**
Other equipment	2 369	837	1 451	2 288
Supplies and services	2 861	1 712	1 091	2 803
Freight	365	215	121	336
United Nations Logistics Base, Brindisi	436	436	–	436
Programme support costs	2 966	2 966	–	2 966
Total	**125 723**	**64 794**	**61 950**	**126 744**

Statement VII

United Nations Iraq-Kuwait Observation Mission[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period	
	1 July 1996-30 June 1997	*1 July 1995-30 June 1996[b]*
Income		
Assessed contributions[c]	18 761	27 600
Voluntary contributions[d]	38 375	30 965
Interest income	2 430	807
Other miscellaneous income	232	604
Total income	**59 798**	**59 976**
Expenditure		
(Schedule 7.1)		
Total expenditure	**48 014[e]**	**52 674**
Excess (shortfall) of income over expenditure	11 784	7 302
Prior period adjustments	(3)	–
Net excess (shortfall) of income over expenditure	**11 781**	**7 302**
Savings on or cancellation of prior period obligations	3 350	175
Credits returned to Member States[f]	(5 151)	(7 534)
Reserves and fund balances, beginning of period	18 430	18 487
Reserves and fund balances, end of period	**28 410**	**18 430**

Statement VII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits	49 329	27 790
Assessed contributions receivable from Member States[c]	11 350	21 627
Other accounts receivable	545	458
Deferred charges	208	97
Total assets	**61 432**	**49 972**
Liabilities		
Contributions or payments received in advance	33	25
Unliquidated obligations – current period	17 067	3 597
Unliquidated obligations – prior periods	10 045	14 354
Inter-fund balances payable	3 794	786
Accounts payable to Member States	1 121	12 560
Other accounts payable	238	216
Deferred credits	724	4
Total liabilities	**33 022**	**31 542**
Reserves and fund balances		
Cumulative surplus	28 410	18 430
Total reserves and fund balances	**28 410**	**18 430**
Total liabilities, reserves and fund balances	**61 432**	**49 972**

[a] See note 3 (a).

[b] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations.

[c] Includes assessed contributions unpaid irrespective of collectability.

[d] $38,374,587 was received from Kuwait and $287 from Cyprus.

[e] Owing to the change in the peacekeeping budget cycle, some expenditures that have been included in the 1997 fiscal year period (1 July 1996-30 June 1997) have inadvertently used the 1996 (1 January-30 June 1996) account codes.

[f] Under the terms of General Assembly decision 51/440 of 16 December 1996, the total assessment on Member States was reduced by the amount of $5,151,661, representing the unencumbered balance for the period from 1 November 1994 to 31 December 1995.

The accompanying notes are an integral part of the financial statements.

Schedule 7.1

United Nations Iraq-Kuwait Observation Mission

Expenditure for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers	7 747	6 813	364	7 177
Military contingents	16 582			
Standard troop costs, clothing and equipment	–	2 688	8 477	11 165
Welfare	–	216	1	217
Rations	–	1 546	805	2 351
Emplacement, rotation and repatriation	–	334	773	1 107
Other allowances	–	591	579	1 170
Contingent-owned equipment	1 675	366	1 309	1 675
Death and disability compensation	320	50	270	320
Subtotal	**18 577**	**5 791**	**12 214**	**18 005**
Civilian personnel				
International and local staff	15 057	13 166	76	13 242
Premises/accommodations/infrastructure	902	437	426	863
Transport operations	1 841			
Purchase of vehicles	–	–	66	66
Workshop equipment	–	20	22	42
Spare parts, repairs and maintenance	–	1 092	621	1 713
Subtotal	**1 841**	**1 112**	**709**	**1 821**
Air operations	2 998	1 017	1 851	2 868
Communications	608			
Communications equipment	–	13	267	280
Spare parts and supplies	–	25	97	122
Commercial communications	–	93	88	181
Subtotal	**608**	**131**	**452**	**583**
Other equipment	820	106	412	518
Supplies and services	1 621	510	526	1 036
Freight	100	58	37	95
Special programmes				
Mine-clearing programmes	65	–	–	–
United Nations Logistics Base, Brindisi	409	409	–	409
Programme support costs	1 397	1 397	–	1 397
Total	**52 142**	**30 947**	**17 067**	**48 014**

Statement VIII

United Nations Mission for the Referendum in Western Sahara[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period	
	1 July 1996-30 June 1997	*1 July 1995-30 June 1996[b]*
Income		
Assessed contributions[c]	31 902	100 756
Interest income	253	226
Other miscellaneous income	640	18
Total income	**32 795**	**101 000**
Expenditure		
(Schedule 8.1)		
Total expenditure	**29 332[d]**	**43 737**
Excess (shortfall) of income over expenditure	3 463	57 263
Prior period adjustments	41	–
Net excess (shortfall) of income over expenditure	**3 504**	**57 263**
Savings on or cancellation of prior period obligations	512	26
Credits returned to Member States	–	(2 343)
Reserves and fund balances, beginning of period	34 199	(20 747)
Reserves and fund balances, end of period	**38 215**	**34 199**

Statement VIII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits	1 040	5 148
Assessed contributions receivable from Member States[c]	58 675	47 710
Other accounts receivable	371	426
Deferred charges	898	458
Total assets	**60 984**	**53 742**
Liabilities		
Unliquidated obligations – current period	4 194	3 674
Unliquidated obligations – prior periods	10 573	9 399
Accounts payable to Member States	24	374
Inter-fund balances payable	6 077	5 448
Other accounts payable	401	77
Due to the United Nations General Fund	1 500	–
Deferred credits	–	571
Total liabilities	**22 769**	**19 543**
Reserves and fund balances		
Cumulative surplus	38 215	34 199
Total reserves and fund balances	**38 215**	**34 199**
Total liabilities, reserves and fund balances	**60 984**	**53 742**

[a] See note 3 (a).

[b] Includes assessed contributions unpaid irrespective of collectability.

[c] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations.

[d] Owing to the change in the peacekeeping budget cycle, some expenditures that have been included in the 1997 fiscal year period (1 July 1996-30 June 1997) have inadvertently used the 1996 (1 January-30 June 1996) account codes.

The accompanying notes are an integral part of the financial statements.

Schedule 8.1

United Nations Mission for the Referendum in Western Sahara

Expenditure for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers	5 427	5 138	254	5 392
Military contingents				
Standard troop cost, clothing and equipment	310	–	310	310
Welfare	3	11	–	11
Rations	1 196	802	198	1 000
Emplacement, rotation and repatriation	103	118	41	159
Other allowances	208	155	20	175
Contingent-owned equipment	27	–	27	27
Death and disability compensation	96	–	96	96
Subtotal	**1 943**	**1 086**	**692**	**1 778**
Civilian police	248	208	9	217
Civilian personnel				
International and local staff	13 295	11 332	1 030	12 362
Government-provided personnel	44	20	–	20
Subtotal	**13 339**	**11 352**	**1 030**	**12 382**
Premises/accommodation/infrastructure	293	171	37	208
Transport operations				
Purchase of vehicles	3	3	–	3
Rental of vehicles	–	–	2	2
Workshop equipment	11	1	9	10
Spare parts, repairs and maintenance	907	642	271	913
Subtotal	**921**	**646**	**282**	**928**
Air operations	6 406	4 280	1 358	5 638
Communications				
Communications equipment	38	16	21	37
Spare parts and supplies	142	28	108	136
Commercial communications	342	260	65	325
Subtotal	**522**	**304**	**194**	**498**
Other equipment	595	164	136	300
Supplies and services	607	249	148	397
Freight	88	27	54	81
United Nations Logistics Base, Brindisi	249	249	–	249
Programme support costs	1 264	1 264	–	1 264
Total	**31 902**	**25 138**	**4 194**	**29 332**

Statement IX

United Nations Peace Forces headquarters[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period	
	1 July 1996 - 30 June 1997	*1 July 1995 - 30 June 1996[b]*
Income		
Assessed contributions[c]	316 698	863 142
Voluntary contributions[d]	2	28 661
Interest income	3 509	17 510
Other miscellaneous income[e]	19 324	58 569
Total income	**339 533**	**967 882**
Expenditure		
(Schedule 9.1)		
Total expenditure	**46 780[f]**	**1 060 089**
Excess (shortfall) of income over expenditure	292 753	(92 207)
Prior period adjustments[g]	(3 921)	517
Net excess (shortfall) of income over expenditure	**28 832**	**(91 690)**
Savings on or cancellation of prior period obligations	671	3 157
Credits returned to Member States[h]	(114 335)	—
Transfer to other funds[i]	(21 793)	(39 071)
Reserves and fund balances, beginning of period	174 166	301 770
Reserves and fund balances, end of period	**327 541**	**174 166**

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Statement IX (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits	16 398	288 988
Assessed contributions receivable from Member States[c]	942 828	734 890
Deferred charges	16 952	5 282
Other accounts receivable	5 703	69 956
Due from UNTAES	—	16 063
Due from UNMIBH	—	22 384
Due from UNPREDEP	—	3 782
Total assets	**981 881**	**1 141 345**
Liabilities		
Unliquidated obligations – current period	8 670	169 210
Unliquidated obligations – prior periods	551 040	600 580
Accounts payable to member States	59 676	131 772
Accounts payable to the International Tribunal for the Former Yugoslavia	21 793	—
Other accounts payable	1 087	20 699
Inter-fund balances payable	12 074	44 918
Total liabilities	**654 340**	**967 179**
Reserves and fund balances		
Cumulative surplus	327 541	174 166
Total reserves and fund balances	**327 541**	**174 166**
Total liabilities, reserves and fund balances	**981 881**	**1 141 345**

[a] See note 3 (a).

[b] The comparative period reflects the previous 12 months, owing to change in the fiscal year for peacekeeping operations.

[c] Includes assessed contributions unpaid irrespective of collectibility. In accordance with General Assembly resolution 51/12 of 4 November 1996, an additional amount of $115,373,000 is included for the period from 1 to 31 December 1995.

[d] Cash contribution from Cyprus.

[e] Included is an additional amount of $5,788,789.37 from the Implementation Force's for sale of UNPF assets, which were subsequently offset against payments owed to Member States.

[f] Owing to the change in the peacekeeping budget cycle, some expenditures that have been included in the 1997 period (1 July 1996-30 June 1997) have inadvertently used the 1996 (1 January-30 June 1996) account codes.

[g] In accordance with General Assembly resolution 50/235, a total of $3,921,721.00 was returned to Denmark, Finland, Greece, Ireland, Mauritius, Monaco, Panama and Sweden, representing voluntary contributions made towards the rapid deployment capacity of UNPF, which was reported as income in the December 1995 financial statements.

[h] Under the terms of General Assembly resolution 51/12 of 4 November 1996, the total assessment on Member States was reduced by $114,335,550, representing the unencumbered balance for the period ending 31 December 1995.

[i] In accordance with General Assembly resolutions 51/214 of 18 December 1996 and 51/214 B of 13 June 1997, $21,793,500 is being transferred to the International Tribunal for the Former Yugoslavia.

The accompanying notes are an integral part of the financial statements.

Schedule 9.1

United Nations Peace Forces headquarters

Expenditure for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military contingents				
Standard troop costs, clothing and equipment	710	219	467	686
Welfare	7	3	—	3
Emplacement, rotation and repatriation	127	69	14	83
Other allowances	518	432	—	432
Contingent-owned equipment	616	—	616	616
Death and disability compensation	40	—	40	40
Subtotal	**2 018**	**723**	**1 137**	**1 860**
Civilian Personnel				
International and local staff	34 795	33 489	1 046	34 535
Premises/accommodation/infrastructure	1 049	489	480	969
Transport operations				
Purchase of vehicles	16	16	—	16
Rental of vehicles	19	19	—	19
Spare parts, repairs and maintenance	444	208	256	464
Subtotal	**479**	**243**	**256**	**499**
Air operations	1 129	999	163	1 162
Communications				
Communications equipment	—	24	—	24
Spare parts and supplies	128	70	32	102
Commercial communications	1 295	(955)	1 928	973
Subtotal	**1 423**	**(861)**	**1 960**	**1 099**
Other equipment	115	117	16	133
Supplies and services	4 255	909	2 668	3 577
Freight	2 345	808	944	1 752
Special programmes				
Training programmes	1	1	—	1
Programme support costs	1 193	1 193	—	1 193
Total	**48 802**	**38 110**	**8 670**	**46 780**

Statement X

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period	
	1 July 1996-30 June 1997	*1 January-30 June 1996[b]*
Income		
Assessed contributions[c]	280 968	94 270
Interest income	6 142	—
Other miscellaneous income	99	2
Total income	**287 209**	**94 272**
Expenditure		
(Schedule 10.1)		
Total expenditure	**265 069[d]**	**69 181**
Net excess (shortfall) of income over expenditure	22 140	25 091
Savings on or cancellation of prior period obligations	2 620	—
Reserves and fund balances, beginning of period	25 091	—
Reserves and fund balances, end of period	**49 851**	**25 091**

Statement X (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits	154 152	483
Assessed contributions receivable from Member States[a]	56 265	84 562
Due from the United Nations General Fund	–	6 780
Other accounts receivable	915	–
Deferred charges	612	144
Total assets	**211 944**	**91 969**
Liabilities		
Unliquidated obligations – current period	134 943	26 525
Unliquidated obligations – prior periods	15 089	–
Accounts payable to Member States	564	23 698
Inter-fund balances payable	10 415	–
Other accounts payable	1 082	592
Due to UNPF[f]	–	16 063
Total liabilities	**162 093**	**66 878**
Reserves and fund balances		
Cumulative surplus	49 851	25 091
Total reserves and fund balances	**49 851**	**25 091**
Total liabilities, reserves and fund balances	**211 944**	**91 969**

[a] See note 3 (a).

[b] The mandate of UNTAES commenced on 1 January 1996; the comparative column therefore reflects a six-month period.

[c] Does not include a voluntary contribution in kind of $510,000 from Belgium for which no budgetary provision was made.

[d] Owing to the change in the peacekeeping budget cycle, some expenditures that have been included in the 1997 fiscal year period (1 July 1996-30 June 1997) have inadvertently used the 1996 (1 January-30 June 1996) account codes.

[e] Includes assessed contributions unpaid irrespective of collectability.

[f] UNTAES was administered by UNPF until 30 August 1996.

The accompanying notes are an integral part of the financial statements.

Schedule 10.1

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium

Expenditure for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers	3 726	3 571	187	3 758
Military contingents				
Standard troop costs, clothing and equipment	58 776	14 866	43 910	58 776
Welfare	636	507	49	556
Rations	11 243	8 614	2 153	10 767
Emplacement, rotation and repatriation	3 078	1 391	1 551	2 942
Other allowances	6 388	3 266	3 180	6 446
Contingent-owned equipment	61 440	–	61 440	61 440
Death and disability compensation	1 869	–	1 868	1 868
Subtotal	**143 430**	**28 644**	**114 151**	**142 795**
Civilian police	16 455	15 366	977	16 343
Civilian personnel				
International and local staff	60 898	47 329	541	47 870
United Nations Volunteers	3 152	2 659	482	3 141
Subtotal	**64 050**	**49 988**	**1 023**	**51 011**
Premises/accommodations/infrastructure	10 415	8 555	1 849	10 404
Transport operations				
Rental of vehicles	74	64	–	64
Spare parts, repairs and maintenance	12 662	4 446	7 268	11 714
Subtotal	**12 736**	**4 510**	**7 268**	**11 778**
Air operations	8 076	4 037	3 919	7 956
Communications				
Communications equipment	–	223	31	254
Spare parts and supplies	547	314	389	703
Commercial communications	1 670	628	430	1 058
Subtotal	**2 217**	**1 165**	**850**	**2 015**
Other equipment	1 441	951	352	1 303
Supplies and services	6 538	3 727	2 123	5 850
Freight	2 472	664	1 862	2 526

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Special programmes				
Public information programmes	452	266	135	401
Training programmes	190	23	167	190
Mine-clearing programmes	115	3	80	83
Subtotal	**757**	**292**	**382**	**674**
United Nations Logistics Base, Brindisi	1 776	1 776	–	1 776
Programme support costs	6 880	6 880	–	6 880
Total	**280 969**	**130 126**	**134 943**	**265 069**

Statement XI

United Nations Preventive Deployment Force[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period	
	1 July 1996-30 June 1997	*1 January-30 June 1996*[b]
Income		
Assessed contributions[c]	51 670	25 151
Voluntary contribution[d]	1	2
Interest income	1 355	—
Other miscellaneous income	32	—
Total income	**53 058**	**25 153**
Expenditure		
(Schedule 11.1)		
Total expenditure	**50 405**[e]	**19 283**
Net excess (shortfall) of income over expenditure	2 653	5 870
Reserve and fund balances, beginning of period	5 870	—
Reserves and fund balances, end of period	**8 523**	**5 870**

Statement XI (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits	35 355	96
Assessed contributions receivable from Member States[c]	13 029	22 371
Inter-fund balances receivable	—	1 976
Deferred charges	813	225
Other accounts receivable	149	—
Total assets	**49 346**	**24 668**
Liabilities		
Unliquidated obligations – current period	30 798	11 136
Unliquidated obligations – prior periods	5 238	—
Accounts payable to Member States	3 988	3 402
Other accounts payable	757	478
Due to UNPF[f]	—	3 782
Inter-fund balances payable	42	—
Total liabilities	**40 823**	**18 798**
Reserves and fund balances		
Cumulative surplus	8 523	5 870
Total reserves and fund balances	**8 523**	**5 870**
Total liabilities, reserves and fund balances	**49 346**	**24 668**

[a] See note 3 (a).

[b] The mandate of UNPREDEP commenced on 1 January 1996; the comparative column therefore reflects a six-month period.

[c] Includes assessed contributions unpaid irrespective of collectability.

[d] Cash contribution from Cyprus.

[e] Owing to the change in the peacekeeping budget cycle, some expenditures that have been included in the 1997 fiscal period (1 July 1996-30 June 1997) have inadvertently used the 1996 (1 January-30 June 1996) account codes.

[f] UNPREDEP was administered by UNPF until 30 June 1996.

The accompanying notes are an integral part of the financial statements.

Schedule 11.1

United Nations Preventive Deployment Force

Expenditure for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers	1 284	1 237	46	1 283
Military contingents				
Standard troop costs, clothing and equipment	13 049	3 413	9 636	13 049
Welfare	122	113	9	122
Rations	2 639	1 264	1 375	2 639
Emplacement, rotation and repatriation	469	268	83	351
Other allowances	1 195	490	726	1 216
Contingent-owned equipment	12 836	—	12 835	12 835
Death and disability compensation	429	—	429	429
Subtotal	**30 739**	**5 548**	**25 093**	**30 641**
Civilian police	832	793	38	831
Civilian personnel				
International and local staff	8 157	6 443	437	6 880
Premises/accommodation/infrastructure	1 337	881	456	1 337
Transport operations				
Purchase of vehicles	41	—	46	46
Spare parts, repairs and maintenance	3 310	779	2 526	3 305
Subtotal	**3 351**	**779**	**2 572**	**3 351**
Air operations	1 530	1 093	483	1 576
Communications				
Communications equipment	49	5	109	114
Spare parts and supplies	611	143	360	503
Commercial communications	483	174	346	520
Subtotal	1 143	322	815	1 137
Other equipment	406	19	222	241
Supplies and services	838	716	325	1 041
Freight	386	113	308	421
Special programmes				
Public information programmes	41	39	2	41
Training programmes	2	1	1	2
Subtotal	**43**	**40**	**3**	**43**
United Nations Logistics Base, Brindisi	358	358	—	358
Programme support costs	1 265	1 265	—	1 265
Total	**51 669**	**19 607**	**30 798**	**50 405**

Statement XII

United Nations Mission in Bosnia and Herzegovina[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period	
	1 July 1996-30 June 1997	*1 January-30 June 1996*[b]
Income		
Assessed contributions[c]	151 240	43 849
Voluntary contributions	4	—
Interest income	1 898	—
Other miscellaneous income	1 236	—
Total income	**154 378**	**43 849**
Expenditure		
(Schedule 12.1)		
Total expenditure	**118 208**[d]	**33 659**
Net excess (shortfall) of income over expenditure	36 170	10 190
Savings on or cancellation of prior period obligations	20	—
Reserves and fund balances, beginning of period	10 190	—
Reserves and fund balances, end of period	**46 380**	**10 190**

Statement XII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits	35 297	234
Assessed contributions receivable from Member States[c]	29 318	38 815
Other accounts receivable	2 856	1
Inter-fund balances receivable	—	1 429
Deferred charges	686	38
Total assets	**68 657**	**40 517**
Liabilities		
Unliquidated obligations – current period	13 473	7 464
Unliquidated obligations – prior period	3 751	—
Accounts payable to Member States	43	233
Other accounts payable	565	246
Inter-fund balances payable	4 445	—
Due to UNPF[e]	—	22 384
Total liabilities	**22 277**	**30 327**
Reserves and fund balances		
Cumulative surplus	46 380	10 190
Total reserves and fund balances	**46 380**	**10 190**
Total liabilities, reserves and fund balances	**68 657**	**40 517**

[a] See note 3 (a).

[b] The mandate of UNMIBH commenced on 1 January 1996; the comparative column therefore reflects a six-month period.

[c] Includes assessed contributions unpaid irrespective of collectability.

[d] Owing to the change in the peacekeeping budget cycle, some expenditures that have been included in the 1997 fiscal year period (1 July 1996-30 June 1997) have inadvertently used the 1996 (1 January-30 June 1996) account codes.

[e] UNMIBH was administered by UNPF until 30 June 1996.

The accompanying notes are an integral part of the financial statements.

Schedule 12.1

United Nations Mission in Bosnia and Herzegovina

Expenditure for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers	1 225	1 123	53	1 176
Military contingents				
Death and disability compensation	698	—	698	698
Civilian police	63 075	56 203	5 771	61 974
Civilian personnel				
International and local staff	53 537	35 331	1 051	36 382
Premises/accommodation/infrastructure	7 629	2 918	330	3 248
Transport operations				
Purchase of vehicles	—	—	115	115
Rental of vehicles	96	12	18	30
Spare parts, repairs and maintenance	6 012	1 558	1 136	2 694
Subtotal	**6 108**	**1 570**	**1 269**	**2 839**
Air operations	1 146	20	759	779
Communications				
Communications equipment	—	82	580	662
Spare parts and supplies	715	155	390	545
Commercial communications	4 462	766	1 097	1 863
Subtotal	**5 177**	**1 003**	**2 067**	**3 070**
Other equipment	1 425	444	538	982
Supplies and services	4 657	1 190	568	1 758
Freight	1 001	15	323	338
Special programmes				
Public information programmes	263	67	12	79
Training programmes	356	88	34	122
Mine-clearing programmes	180	—	—	—
Subtotal	**799**	**155**	**46**	**201**
United Nations Logistics Base, Brindisi	926	926	—	926
Programme support costs	3 837	3 837	—	3 837
Total	**151 240**	**104 735**	**13 473**	**118 208**

Statement XIII

United Nations Observer Mission in Georgia[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period	
	1 July 1996-30 June 1997	*1 July 1995-30 June 1996[b]*
Income		
Assessed contributions[c]	17 090	12 400
Voluntary contributions[d]	—	327
Interest income	190	425
Other miscellaneous income	32	22
Total income	**17 312**	**13 174**
Expenditure		
(Schedule 13.1)		
Total expenditure	**15 937[e]**	**15 679**
Excess (shortfall) of income over expenditure	1 375	(2 505)
Prior period adjustments	312	—
Net excess (shortfall) of income over expenditure	1 687	(2 505)
Savings on or cancellation of prior period obligations	1 137	—
Credits returned to Member States[f]	(1 797)	(2 286)
Reserves and fund balances, beginning of period	3 818	8 609
Reserves and fund balances, end of period	**4 845**	**3 818**

Statement XIII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits	4 743	5 236
Assessed contributions receivable from Member States	6 343	1 536
Inter-fund balances receivable	—	162
Other accounts receivable	44	76
Deferred charges	225	305
Total assets	**11 355**	**7 315**
Liabilities		
Contributions or payments received in advance	7	—
Unliquidated obligations – current period	2 255	1 662
Unliquidated obligations – prior periods	343	811
Inter-fund balances payable	2 697	—
Accounts payable to Member States	958	334
Other accounts payable	122	500
Deferred credits	128	190
Total liabilities	**6 510**	**3 497**
Reserves and fund balances		
Cumulative surplus	4 845	3 818
Total reserves and fund balances	**4 845**	**3 818**
Total liabilities, reserves and fund balances	**11 355**	**7 315**

[a] See note 3 (a).

[b] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations.

[c] Includes assessed contributions unpaid irrespective of collectability.

[d] Does not include a voluntary contribution in kind of $2,057,600 from Switzerland for which no budgetary provisions were made.

[e] Owing to the change in the peacekeeping budget cycle, some expenditures that have been included in the 1997 fiscal year period (1 July 1996-30 June 1997) have inadvertently used the 1996 (1 January-30 June 1996) account codes.

[f] Under the terms of General Assembly decision 51/406 of 17 October 1996, the total assessment on Member States was reduced by the amount of $1,796,787, representing unencumbered balances for the period from 16 May 1995 to 12 January 1996.

The accompanying notes are an integral part of the financial statements.

Schedule 13.1

United Nations Observer Mission in Georgia

Expenditure for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers	4 302	3 952	250	4 202
Military contingents				
Rations	14	—	12	12
Contingent-owned equipment	29	—	29	29
Death and disability compensation	40	—	40	40
Subtotal	**83**	**—**	**81**	**81**
Civilian personnel				
International and local staff	8 353	7 699	129	7 828
Premises/accommodation/infrastructure	791	447	277	724
Transport operations	1 269	—	—	—
Purchase of vehicles	—	—	500	500
Workshop equipment	—	12	19	31
Spare parts, repairs and maintenance	—	369	216	585
Subtotal	**1 269**	**381**	**735**	**1 116**
Air operations	559	79	125	204
Communications	375	—	—	—
Communications equipment	—	8	110	118
Spare parts and supplies	—	43	84	127
Commercial communications	—	115	93	208
Subtotal	**375**	**166**	**287**	**453**
Other equipment	275	110	168	278
Supplies and services	281	218	118	336
Freight	253	91	85	176
Special programmes				
Public information programmes	15	5	—	5
United Nations Logistics Base, Brindisi	120	120	—	120
Programme support costs	414	414	—	414
Total	**17 090**	**13 682**	**2 255**	**15 937**

Statement XIV

United Nations Mission of Observers in Tajikistan[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period	
	1 July 1996-30 June 1997	*1 July 1995-30 June 1996[b]*
Income		
Assessed contributions[c]	7 479	4 580
Voluntary contributions	—	717
Interest income	354	212
Other miscellaneous income	19	6
Total income	**7 852**	**5 515**
Expenditure		
(Schedule 14.1)		
Total expenditure	**5 667[d]**	**7 380**
Excess (shortfall) of income over expenditure	2 185	(1 865)
Prior period adjustments	—	(6)
Net excess (shortfall) of income over expenditure	2 185	(1 871)
Credits returned to Member States	—	(375)
Reserves and fund balances, beginning of period	4 145	6 391
Reserves and fund balances, end of period	**6 330**	**4 145**

Statement XIV (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits	7 249	5 861
Assessed contributions receivable from Member States[c]	2 552	731
Other accounts receivable	45	226
Deferred charges	58	94
Total assets	**9 904**	**6 912**
Liabilities		
Unliquidated obligations – current period	1 009	828
Unliquidated obligations – prior periods	1 287	1 237
Inter-fund balances payable	967	147
Accounts payable to Member States	9	66
Other accounts payable	287	466
Deferred credits	15	23
Total liabilities	**3 574**	**2 767**
Reserves and fund balances		
Cumulative surplus	6 330	4 145
Total reserves and fund balances	**6 330**	**4 145**
Total liabilities, reserves and fund balances	**9 904**	**6 912**

[a] See note 3 (a).

[b] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations.

[c] Includes assessed contributions irrespective of collectability.

[d] Owing to the change in the peacekeeping budget cycle, some expenditures that have been included in the 1997 fiscal year period (1 July 1996-30 June 1997) have inadvertently used the 1996 (1 January-30 June 1996) account codes.

The accompanying notes are an integral part of the financial statements.

Schedule 14.1

United Nations Mission of Observers in Tajikistan

Expenditure for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers	1 521	1 109	93	1 202
Military contingents				
Rations	16	14	—	14
Death and disability compensation	18	2	17	19
Subtotal	**34**	**16**	**17**	**33**
Civilian personnel				
International and local staff	3 926	2 609	107	2 716
Premises/accommodation/infrastructure	40	30	3	33
Transport operations				
Purchase of vehicles	69	20	54	74
Rental of vehicles	9	8	—	8
Workshop equipment	5	6	1	7
Spare parts, repairs and maintenance	289	128	79	207
Subtotal	**372**	**162**	**134**	**296**
Air operations	636	89	336	425
Communications				
Communications equipment	1	7	45	52
Spare parts and supplies	12	8	7	15
Commercial communications	532	311	177	488
Subtotal	**545**	**326**	**229**	**555**
Other equipment	23	21	3	24
Supplies and services	140	64	81	145
Freight	4	2	2	4
Special programmes				
Public information programmes	11	3	4	7
United Nations Logistics Base, Brindisi	51	51	—	51
Programme support costs	176	176	—	176
Total	**7 479**	**4 658**	**1 009**	**5 667**

Statement XV

United Nations Angola Verification Mission[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period	
	1 July - 30 June 1997	*1 July - 30 June 1996[b]*
Income		
Assessed contributions[c]	308 097	424 819
Voluntary contributions	11	—
Interest income	6 531	4 942
Other miscellaneous income	10 465[d]	407
Total income	**325 104**	**430 168**
Expenditure		
(Schedule 15.1)		
Total expenditure	**302 328[e]**	**346 220**
Excess (shortfall) of income over expenditure	**22 776**	**83 948**
Prior period adjustments	—	(2 400)
Net excess (shortfall) of income over expenditure	22 776	81 548
Savings on or cancellation of prior period obligations	2 404	(7)
Credits returned to Member States[f]	(20 687)	(513)
Reserves and fund balances, beginning of period	67 687	(13 341)
Reserves and fund balances, end of period	**72 180**	**67 687**

Statement XV (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1996

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits	108 679	130 613
Assessed contributions receivable from Member States[c]	158 191	120 858
Other accounts receivable	2 554	1 037
Deferred charges	4 984	7 119
Total assets	**274 408**	**259 627**
Liabilities		
Unliquidated obligations - current period	123 033	51 119
Unliquidated obligations - prior periods	57 914	62 540
Inter-fund balances payable	6 198	7 506
Accounts payable to Member States	13 114	63 984
Other accounts payable	863	6 774
Deferred credits	1 106	17
Total liabilities	**202 228**	**191 940**
Reserves and fund balances		
Cumulative surplus	72 180	67 687
Total reserves and fund balances	**72 180**	**67 687**
Total liabilities, reserves and fund balances	**274 408**	**259 627**

[a] See note 3 (a).

[b] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations.

[c] Includes assessed contributions unpaid irrespective of collectability.

[d] Of this amount, $8,778,947 represents refund of prior period expenditures reported by the field.

[e] Owing to the change in peacekeeping budget cycle, some expenditures that have been included in the 1997 fiscal year period (1 July 1996-30 June 1997) have inadvertently used the 1996 (1 January-30 June 1996) account codes.

[f] Under the terms of General Assembly resolutions 50/209 B of 7 June 1996 and 51/213 of 16 December 1996, the total assessment on Member States was offset by $20,686,986, representing the unencumbered balance for the period from 9 February to 31 December 1995.

The accompanying notes are an integral part of the financial statements.

Schedule 15.1

United Nations Angola Verification Mission

Expenditure for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers	10 393	9 697	730	10 427
Military contingents	113 637			
Standard troop costs, clothing and equipment	—	21 905	53 080	74 985
Welfare	—	503	134	637
Rations	—	15 671	1 559	17 230
Emplacement, rotation and repatriation	—	9 190	2 918	12 108
Other allowances	—	9 380	—	9 380
Contingent-owned equipment	21 320	355	20 965	21 320
Death and disability compensation	2 901	—	2 901	2 901
Subtotal	**137 858**	**57 004**	**81 557**	**138 561**
Civilian police	7 741	7 209	527	7 736
Civilian personnel				
International and local staff	42 692	36 591	2 524	39 115
United Nations Volunteers	3 139	1 869	1 196	3 065
Government-provided personnel	130	139	4	143
Subtotal	**45 961**	**38 599**	**3 724**	**42 323**
Premises/accommodation/infrastructure	7 420	6 657	675	7 332
Transport operations	14 081			
Purchase of vehicles	—	(4)	5 072	5 068
Rental of vehicles	—	1 152	141	1 293
Workshop equipment	—	—	91	91
Spare parts, repairs and maintenance	—	2 131	4 386	6 517
Subtotal	**14 081**	**3 279**	**9 690**	**12 969**
Air operations	30 615	19 716	10 911	30 627
Communications	8 804			
Communications equipment	—	5	3 461	3 466
Spare parts and supplies	—	371	380	751
Commercial communications	—	2 454	1 752	4 206
Subtotal	**8 804**	**2 830**	**5 593**	**8 423**
Other equipment	2 098	586	1 345	1 931
Supplies and services	23 501	18 696	5 013	23 709
Freight	5 176	1 911	2 431	4 342

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Special programmes				
Public information programmes	320	136	182	318
Training programmes	9	—	—	—
Mine-clearing programmes	2 802	1 701	612	2 313
Assistance for disarmament and demobilization	889	845	43	888
Subtotal	**4 020**	**2 682**	**837**	**3 519**
United Nations Logistics Base, Brindisi	2 332	2 332	—	2 332
Programme support costs	8 097	8 097	—	8 097
Total	**308 097**	**179 295**	**123 033**	**302 328**

Statement XVI

United Nations Assistance Mission for Rwanda and United Nations Observer Mission to Uganda-Rwanda[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period	
	1 July 1996-30 June 1997	*1 July 1995-30 June 1996[b]*
Income		
Assessed contributions	2 100	232 325
Interest income	4 456	3 111
Other miscellaneous income	3 769	1 800
Total income	**10 325**	**237 236**
Expenditure		
(Schedule 16.1)		
Total expenditure	**2 415[c]**	**140 345**
Excess (shortfall) of income over expenditure	7 910	96 891
Prior period adjustments[d]	(8 913)	(377)
Net excess (shortfall) of income over expenditure	**(1 003)**	**96 514**
Savings on or cancellation of prior period obligations	10 320	
Transfer to other funds[e]	(11 987)	(20 989)
Reserves and fund balances, beginning of period	44 307	(31 218)
Reserves and fund balances, end of period	**41 637**	**44 307**

Statement XVI (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits[f]	60 063	54 058
Assessed contributions receivable from Member States[g]	34 720	85 072
Other accounts receivable	723	2 463
Inter-fund balances receivable	288	—
Deferred charges	8 423	8 263
Total assets	**104 217**	**149 856**
Liabilities		
Unliquidated obligations – current period	43	20 303
Unliquidated obligations – prior periods	42 503	44 682
Inter-fund balances payable	—	6 717
Accounts payable to Member States	3 637	15 453
Due to the International Criminal Tribunal for Rwanda	11 987	—
Other accounts payable	3 591	15 328
Deferred credits	819	3 066
Total liabilities	**62 580**	**105 549**
Reserves and fund balances		
Cumulative surplus	41 637	44 307
Total reserves and fund balances	**41 637**	**44 307**
Total liabilities, reserves and fund balances	**104 217**	**149 856**

[a] In accordance with Security Council resolution 846 (1993) of 22 June 1993, the accounts of UNAMIR and UNOMUR were consolidated with effect from 23 December 1993. See also note 3 (a).

[b] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations.

[c] Owing to the change in the peacekeeping budget cycle, some expenditures that have been included in the 1997 fiscal year period (1 July 1996-30 June 1997) have inadvertently used the 1996 (1 January-30 June 1996) account codes.

[d] See note 8.

[e] In accordance with General Assembly resolutions 51/215 A of 18 December 1996 and 51/215 B of 13 June 1997, $11,987,400 was transferred to the International Criminal Tribunal for Rwanda.

[f] Includes $6,013.79 equivalent to non-convertible Rwanda francs.

[g] Includes assessed contributions unpaid irrespective of collectability.

The accompanying notes are an integral part of the financial statements.

Schedule 16.1

United Nations Assistance Mission for Rwanda

Expenditure for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Civilian personnel				
International and local staff	1 767	2 038	27	2 065
United Nations Volunteers	49	43	—	43
Subtotal	**1 816**	**2 081**	**27**	**2 108**
Premises/accommodation/infrastructure	34	34	—	34
Transport operations	9			
Rental of vehicles	—	15	—	15
Spare parts, repairs and maintenance	—	20	—	20
Subtotal	**9**	**35**	**—**	**35**
Communications				
Commercial communications	16	58	16	74
Other equipment	1	10	—	10
Supplies and services	32	104	—	104
Programme support costs	50	50	—	50
Total	**1 958**	**2 372**	**43**	**2 415**

Statement XVII

United Nations Observer Mission in Liberia[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Mandate period	*Period*
	1 July 1996-30 June 1997	*1 July 1995-30 June 1996[b]*
Income		
Assessed contributions[c]	31 915	30 075
Interest income	657	273
Other miscellaneous income	139	104
Total income	**32 711**	**30 452**
Expenditure		
(Schedule 17.1)		
Total expenditure	26 085[d]	14 753
Excess (shortfall) of income over expenditure	6 626	15 699
Prior period adjustment	(23)	86
Net excess (shortfall) of income over expenditure	6 603	15 785
Savings on or cancellation of prior period obligations	33	448
Credits returned to Member States[e]	(13 451)	(225)
Reserves and fund balances, beginning of period	20 867	4 859
Reserves and fund balances, end of period	**14 052**	**20 867**

Statement XVII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits	12 158	14 271
Assessed contributions receivable from Member States[c]	21 441	10 996
Other accounts receivable	1 875	977
Deferred charges	184	249
Total assets	**35 658**	**26 493**
Liabilities		
Unliquidated obligations – current period	9 052	2 441
Unliquidated obligations – prior period	4 200	2 397
Inter-fund balances payable	2 751	555
Accounts payable to Member States	5 351	9
Other accounts payable	252	224
Total liabilities	**21 606**	**5 626**
Reserves and fund balances		
Cumulative surplus	14 052	20 867
Total reserves and fund balances	**14 052**	**20 867**
Total liabilities, reserves and fund balances	**35 658**	**26 493**

[a] See note 3 (a).

[b] The comparative column reflects the previous 12 months owing to the change in the fiscal year for peacekeeping operations.

[c] Includes assessed contributions unpaid irrespective of collectability.

[d] Owing to the change in the peacekeeping budget cycle, some expenditures that have been included in the 1997 fiscal year period (1 July 1996-30 June 1997) have inadvertently used the 1996 (1 January-30 June 1996) account codes.

[e] Under the terms of General Assembly resolution 51/3 B of 27 March 1997, the total assessment on Member States was reduced by the amount of $13,450,894, representing the unencumbered balance from the period from 1 July 1995 to 30 June 1996.

The accompanying notes are an integral part of the financial statements.

Schedule 17.1

United Nations Observer Mission in Liberia

Expenditure for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military contingents				
Standard troop costs, clothing and equipment	12	17		17
Emplacement, rotation and repatriation	2 280	1 994	105	2 099
Death and disability compensation	41	—	41	41
Subtotal	**2 333**	**2 011**	**146**	**2 157**
Civilian personnel				
International and local staff	10 453	8 046	641	8 687
United Nations Volunteers	763	384	361	745
Subtotal	**11 216**	**8 430**	**1 002**	**9 432**
Premises/accommodation/infrastructure	1 008	789	60	849
Transport operations	2 814	—	—	—
Purchase of vehicles	—	150	1 714	1 864
Rental of vehicles	—	262	1	263
Workshop equipment	—	7	5	12
Spare parts, repairs and maintenance	—	233	132	365
Subtotal	**2 814**	**652**	**1 852**	**2 504**
Air operations	1 347	836	468	1 304
Communications	2 034	—	—	—
Communications equipment	—	677	614	1 291
Spare parts and supplies	—	58	48	106
Workshop and test equipment	—	17	32	49
Commercial communications	—	316	265	581
Subtotal	**2 034**	**1 068**	**959**	**2 027**
Other equipment	1 103	478	634	1 112
Supplies and services	1 171	503	552	1 055
Freight	838	763	241	1 004
Special programmes				
Public information programmes	142	76	8	84
Assistance for disarmament and demobilization	3 649	403	3 168	3 571
Subtotal	**3 791**	**479**	**3 176**	**3 655**
United Nations Logistics Base, Brindisi	194	194	—	194
Programme support costs	792	792	—	792
Total	**28 641**	**16 995**	**9 090**	**26 085**

Statement XVIII

United Nations Mission in Haiti and United Nations Support Mission in Haiti[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 through 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	UNMIH liquidation period 1 July 1996-30 June 1997	*UNSMIH period 1 July 1996-30 June 1997*	*Total 1 July 1996-30 June 1997*	*Period 1 July 1995-30 June 1996[b]*
Income				
Assessed contributions[c]	1 197	56 105	57 302	200 969
Voluntary contributions	1	1	2	—
Interest income	6 046	399	6 445	5 070
Other miscellaneous income	1 804	333	2 137	453
Total income	**9 048**	**56 838**	**65 886**	**206 492**
Expenditure				
(Schedule 18.1 and 18.2)[d]				
Total expenditure	**1 159**	**46 988**	**48 147**	**191 068**
Net excess (shortfall) of income over expenditure	7 889	9 850	17 739	15 424
Savings on or cancellation of prior period obligations			472	—
Credits returned to Member States[e]			(15 735)	(19 442)
Other adjustments to reserves and fund balances			—	24
Reserves and fund balances, beginning of period			38 962	42 956
Reserves and fund balances, end of period			**41 438**	**38 962**

Statement XVIII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits	119 691	106 509
Contributions receivable from Member States[c]	43 938	95 778
Accounts receivable from Member States	11	3
Other accounts receivable	1 862	528
Inter-fund balances receivable	11 531	3 775
Deferred charges	363	682
Total assets	**177 396**	**207 275**
Liabilities		
Contributions or payments received in advance	4 403	1 520
Unliquidated obligations – current period	16 340	82 936
Unliquidated obligations – prior periods	64 872	7 369
Accounts payable to Member States	49 810	74 823
Other accounts payable	20	1 406
Deferred credits	513	259
Total liabilities	**135 958**	**168 313**
Reserves and fund balances		
Cumulative surplus	41 438	38 962
Total reserves and fund balances	**41 438**	**38 962**
Total liabilities, reserves and fund balances	**177 396**	**207 275**

[a] See note 3 (a).

[b] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations.

[c] Includes assessed contributions irrespective of collectability.

[d] Owing to the change in the peacekeeping budget cycle, some expenditures that have been included in the 1997 fiscal year period (1 July 1996-30 June 1997) have inadvertently used the 1996 (1 January-30 June 1996) account codes.

[e] Under the terms of General Assembly resolution 51/14 of 4 November 1996, the total assessment on Member States was reduced by $15,735,656, representing the unencumbered balance for the period from 1 August 1995 to 29 February 1996.

The accompanying notes are an integral part of the financial statements.

Schedule 18.1

United Nations Mission in Haiti

Expenditure for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military contingents				
Standard troop costs, clothing and equipment	295	286	—	286
Welfare	6	2	—	2
Rations	72	72	—	72
Emplacement, rotation and repatriation of troops	12	12	—	12
Other allowances	28	29	—	29
Subtotal	**413**	**401**	—	**401**
Civilian personnel				
International and local staff	105	57	—	57
Premises/accommodation/infrastructure	30	32	—	32
Transport operations				
Rental of vehicles	30	—	—	—
Freight	242	270	22	292
Programme support costs	377	377	—	377
Total	**1 197**	**1 137**	**22**	**1 159**

Schedule 18.2

United Nations Support Mission in Haiti

Expenditure for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military contingents				
Standard troop costs, clothing and equipment	7 205	1 960	5 245	7 205
Welfare	106	62	—	62
Rations	1 748	1 403	247	1 650
Rotation and repatriation of troops	825	728	241	969
Other allowances	1 501	1 341	—	1 341
Contingent-owned equipment	4 104	—	4 104	4 104
Death and disability compensation	360	50	360	410
Subtotal	**15 849**	**5 544**	**10 197**	**15 741**
Civilian police	12 155	8 734	470	9 204
Civilian personnel				
International and local staff	17 871	13 406	776	14 182
United Nations Volunteers	727	237	405	642
Subtotal	**18 598**	**13 643**	**1 181**	**14 824**
Premises/accommodation/infrastructure	1 359	866	139	1 005
Transport operations				
Workshop equipment	—	1	—	1
Spare parts, repairs and maintenance	1 821	833	654	1 487
Subtotal	**1 821**	**834**	**654**	**1 488**
Air operations	2 671	219	1 941	2 160
Naval operations	154	22	14	36
Communications				
Communications equipment	—	91	16	107
Spare parts and supplies	52	32	24	56
Commercial communications	360	147	42	189
Subtotal	**412**	**270**	**82**	**352**
Other equipment	218	123	125	248
Supplies and services	2 577	361	1 472	1 833
Freight	60	18	26	44
Special programmes				
Public information programmes	101	36	17	53
Training programmes	130	—	—	—
Subtotal	**231**	**36**	**17**	**53**
Total	**56 105**	**30 670**	**16 318**	**46 988**

Statement XIX

Military Observer Group of the United Nations Verification Mission in Guatemala[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 15 February to 31 May 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period 15 February-31 May 1997
Income	
Assessed contributions[b]	4 000
Total income	**4 000**
Expenditure	
(Schedule 19.1)	
Total expenditure	**3 946**
Net excess (shortfall) of income over expenditure	**54**
Reserves and fund balances end of period	**54**

Statement XIX (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997
Assets	
Cash and term deposits	1 222
Assessed contributions receivable from Member States[b]	2 366
Total assets	**3 588**
Liabilities	
Unliquidated obligations – current period	1 243
Other accounts payable	123
Inter-fund balance payable	2 168
Total liabilities	**3 534**
Reserves and fund balances	
Cumulative surplus	54
Total reserves and fund balances	**54**
Total liabilities, reserves and fund balances	**3 588**

[a] See note 3 (a)

[b] Includes assessed contributions unpaid irrespective of collectability.

The accompanying notes are an integral part of the financial statements.

Schedule 19.1

Military Observer Group of the United Nations Verification Mission in Guatemala

Expenditure for the period from 15 February to 31 May 1997 as at 30 June 1997

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers	1 457	834	610	1 444
Contingent-owned equipment	2	—	2	2
Death and disability compensation	16	—	16	16
Subtotal	**1 475**	**834**	**628**	**1 462**
Civilian personnel				
International and local staff	312	112	156	268
Premises/accommodation/infrastructure	843	777	66	843
Transport operations	71			
Spare parts, repairs and maintenance	—	58	13	71
Air operations	702	433	269	702
Communications	162			
Communications equipment	—	82	26	108
Spare parts and supplies	—	—	4	4
Commercial communications	—	—	50	50
Subtotal	**162**	**82**	**80**	**162**
Other equipment	200	199	1	200
Supplies and services	176	149	29	178
Freight	60	59	1	60
Total	**4 000**	**2 703**	**1 243**	**3 946**

C. Special-purpose accounts

Statement XX

United Nations Peacekeeping Reserve Fund

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 to 30 June 1997

(Thousands of United States dollars)

	Period	
	1 July 1996-30 June 1997	*1 July 1995-30 June 1996*[a]
Income		
Allocations from other funds[b]	258	—
Interest income	5 349	4 948
Miscellaneous income[c]	33	—
Total income	**5 640**	**4 948**
Expenditure		
Total expenditure	—	—
Net excess (shortfall) of income over expenditure	5 640	4 948
Other adjustments to reserves and fund balances	(4)	(2)
Reserves and fund balances, beginning of period	157 028	152 082
Reserves and fund balances, end of period	**162 664**	**157 028**

Statement XX (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits	101 500	95 981
Assessed contributions receivable from Member States[c]	18	—
Due from the United Nations General Fund[d]	57 601	57 601
Due from UNTAG[e]	2 240	2 240
Due from UNIIMOG[e]	903	903
Accrued interest receivable	144	303
Inter-fund balances receivable	258	—
Total assets	**162 664**	**157 028**
Liabilities		
Total liabilities	—	—
Reserves and fund balances		
Working capital funds[f]	150 000	150 000
Cumulative surplus	12 664	7 028
Total reserves and fund balances	**162 664**	**157 028**
Total liabilities, reserves and fund balances	**162 664**	**157 028**

[a] The comparative column reflects the period from 1 July 1995 to 30 June 1996 to conform to the new reporting cycle from 1 July to 30 June for peacekeeping missions adopted by the General Assembly in its resolution 49/233 of 23 December 1994.

[b] In accordance with General Assembly resolution 50/246 of 17 September 1996, the remaining interest and miscellaneous income in the Special Account for ONUSAL was transferred to the Peacekeeping Reserve Fund.

[c] Contributions assessed for the Member States who joined the United Nations subsequent to the adoption of General Assembly resolution 47/217 of 23 December 1992.

[d] To be transferred from the amount of $154,881,112 retained by the General Fund pursuant to General Assembly resolution 42/216 A of 21 December 1987.

[e] Represents unpaid assessed contributions.

[f] Comprises amounts transferred from the balance of the excess of income over expenditure in the special accounts of UNTAG ($49,242,762) and UNIIMOG ($18,156,200) and from retained surpluses in the General Fund ($82,601,038).

The accompanying notes are an integral part of the financial statements.

Statement XXI

Support account for peacekeeping operations

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 to 30 June 1997

(Thousands of United States dollars)

	Period	
	1 July 1996-30 June 1997	*1 July 1995-30 June 1996*
Income		
Income for services rendered	30 534	9 670
Interest income	451	313
Other miscellaneous income	889	16
Total income	**31 874**	**9 999**
Expenditure		
Staff and other personnel costs	25 750	13 390
Travel	93	
Contractual services	484	134
Operating expenses	1 609	1 393
Acquisitions	130	
Total expenditure	**28 066**	**14 917**
Excess (shortfall) of income over expenditure	**3 808**	**(4 918)**
Prior period adjustments	2 802	(2 545)
Net excess (shortfall) of income over expenditure	**6 610**	**(7 463)**
Reserves and fund balances, beginning of period	(3 222)	4 241
Reserves and fund balances, end of period	**3 388**	**(3 222)**

Statement XXI (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash	5 314	10 788
Other accounts receivable	625	106
Other assets	10	41
Total assets	**5 949**	10 935
Liabilities		
Unliquidated obligations	809	3 206
Inter-fund balances payable	1 059	10 603
Other accounts payable	693	299
Other liabilities	—	49
Total liabilities	**2 561**	**14 157**
Reserves and fund balances		
Operating reserve	5 000	5 000
Cumulative surplus (deficit)	(1 612)	(8 222)
Total reserves and fund balances	**3 388**	**(3 222)**
Total liabilities, reserves and fund balances	**5 949**	**10 935**

[a] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations.

The accompanying notes are an integral part of the financial statements.

Statement XXII

United Nations Logistics Base, Brindisi

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	1 July 1996-30 June 1997
Income	
Allocations from other funds[a]	7 375
Other miscellaneous income	6
Total income	**7 381**
Expenditure	
(Schedule 22.1)	
Total expenditure	**5 349**
Net excess (shortfall) of income over expenditure	**2 032**
Reserves and fund balances, beginning of period	—
Reserves and fund balances, end of period	**2 032**

Statement XXII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997
Assets	
Cash and term deposits	372
Accounts receivable	161
Deferred charges	36
Inter-fund balances receivable	3 873
Total assets	**4 442**
Liabilities	
Unliquidated obligations	1 623
Other accounts payable	787
Total liabilities	**2 410**
Reserves and fund balances	
Cumulative surplus	2 032
Total reserves and fund balances	**2 032**
Total liabilities, reserves and fund balances	**4 442**

[a] The allocation has been determined on an ad hoc basis from the existing budgets of various participating peacekeeping operations.

The accompanying notes are an integral part of the financial statements.

Schedule 22.1

United Nations Logistics Base, Brindisi

Expenditure for the period from 1 July 1996 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Allotments	*Disbursements*	*Unliquidated obligations*	*Total expenditure*
Military observers				
International and local staff	3 237	2 583	27	2 610
Premises/accommodation/infrastructure	752	265	481	746
Transport operations				
Purchase of vehicles	—	—	34	34
Rental of vehicles	—	38	37	75
Workshop equipment	—	—	73	73
Spare parts, repairs and maintenance	—	75	239	314
Subtotal	**503**	**113**	**383**	**496**
Communications				
Spare parts and supplies	—	32	40	72
Commercial communications	—	17	36	53
Subtotal	**130**	**49**	**76**	**125**
Other equipment	232	35	196	231
Supplies and services	1 075	646	413	1 059
Freight	84	35	47	82
Total	**6 013**	**3 726**	**1 623**	**5 349**

D. Completed peacekeeping operations

Statement XXIII

United Nations Operation in Mozambique[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 15 October 1992 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period		
	15 October 1992-30 June 1996	*1 July 1996-30 June 1997*	*1 July 1995-30 June 1996*[b]
Income			
Assessed contributions[c]	561 098	—	—
Interest income	3 157	1 814	1 355
Other miscellaneous income	2 352	426	1 836
Total income	**566 607**	**2 240**	**3 191**
Expenditure			
Total expenditure	**492 556**	**—**	**5 580**
Excess (shortfall) of income over expenditure	74 051	2 240	(2 389)
Prior period adjustments	(428)	(493)[d]	(1 630)
Net excess (shortfall) of income over expenditure	73 623	1 747	(4 019)
Savings on or cancellation of prior period obligations	2 108	10 318	1 020
Credits returned to Member States	(25 986)	—	—
Reserves and fund balances, beginning of period	—	49 745	52 744
Reserves and fund balances, end of period	**49 745**	**61 810**	**49 745**

Statement XXIII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits	34 659	29 182
Assessed contributions receivable from Member States[c]	39 150	40 128
Due from UNOSOM	13 600	14 975
Due from UNTAC	—	300
Other accounts receivable	2 742	3 965
Inter-fund balances receivable	—	1 273
Deferred charges	3 953	8 312
Total assets	**94 104**	**98 135**
Liabilities		
Unliquidated obligations – prior periods	25 902	40 108
Inter-fund balances payable	369	—
Accounts payable to Member States	3 827	2 518
Other accounts payable	2 106	5 764
Deferred credits	90	—
Total liabilities	**32 294**	**48 390**
Reserves and fund balances		
Cumulative surplus	61 810	49 745
Total reserves and fund balances	**61 810**	**49 745**
Total liabilities, reserves and fund balances	**94 104**	**98 135**

[a] See note 3 (a).

[b] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations. These comparative figures have been reclassified to conform to current presentation.

[c] Includes assessed contributions unpaid irrespective of collectability.

[d] Includes payroll charges of the liquidation team for the period from July 1996 to June 1997 ($257,730.83), retroactive payroll charges ($183,687.62) and bank charges and exchange loss ($51,276.41).

The accompanying notes are an integral part of the financial statements.

Statement XXIV

United Nations Operation in Somalia[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 May 1992 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period		
	1 May 1992-30 June 1996	*1 July 1996-30 June 1997*	*1 July 1995-30 June 1996*[b]
Income			
Assessed contributions[c]	1 738 202	—	—
Interest income	5 507	105	37
Other miscellaneous income	4 478	520	1 481
Total income	**1 748 187**	**625**	**1 518**
Expenditure			
Total expenditure	**1 648 559**	**—**	**29 018**
Excess (shortfall) of income over expenditure	99 628	625	(27 500)
Prior period adjustments	(2 829)	(3 457)[d]	(571)
Net excess (shortfall) of income over expenditure	96 799	(2 832)	(28 071)
Savings on or cancellation of prior period obligations	13 912	—	246
Credits returned to Member States	(83 930)	—	—
Transfer from other funds	103	—	103
Reserves and fund balances, beginning of period	—	26 884	54 606
Reserves and fund balances, end of period	**26 884**	**24 052**	**26 884**

Statement XXIV (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits	3 187	9 276
Assessed contributions receivable from Member States[c]	300 902	314 874
Inter-fund balances receivable	—	1 829
Other accounts receivable	22 893	22 331
Deferred charges	6 472	6 404
Total assets	**333 454**	**354 714**
Liabilities		
Unliquidated obligations – prior periods	246 448	266 964
Inter-fund balances payable	2 471	—
Due to UNTAG	15 000	18 000
Due to ONUMOZ	13 600	14 975
Due to the United Nations General Fund	6 000	—
Accounts payable to Member States	24 134	26 126
Other accounts payable	1 749	1 765
Total liabilities	**309 402**	**327 830**
Reserves and fund balances		
Cumulative surplus	24 052	26 884
Total reserves and fund balances	**24 052**	**26 884**
Total liabilities, reserves and fund balances	**333 454**	**354 714**

[a] See note 3 (a).

[b] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations.

[c] Included assessed contributions unpaid irrespective of collectability.

[d] Includes an amount of $2,963,218, representing troop costs relating to 1995, as well as $459,804, representing write-offs, $32,245.19 in retroactive payroll charges and other miscellaneous charges amounting to $2,236.77.

The accompanying notes are an integral part of the financial statements.

Statement XXV

United Nations Observer Mission in El Salvador[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 7 November 1989 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period		
	7 November 1989 - 30 June 1997	*1 July 1996 - 30 June 1997*	*1 July 1995 - 30 June 1996[b]*
Income			
Assessed contributions[c]	238 145	842	16 451
Voluntary contributions	1 641	—	—
Interest income	2 412	730	175
Other miscellaneous income	2 578	10	1
Total income	**244 776**	**1 582**	**16 627**
Expenditure			
Total expenditure	**199 484**	—	(24)
Excess (shortfall) of income over expenditure	**45 292**	**1 582**	**16 651**
Prior period adjustments	(7)	(5)	(2)
Net excess (shortfall) of income over expenditure	45 285	1 577	16 649
Savings on or cancellation of prior period obligations	3 628	553	364
Credits returned to Member States[d]	(28 239)	(14 695)	(542)
Transfer to the United Nations Peacekeeping Reserve Fund[e]	—	(258)	—
Reserves and fund balances, beginning of period	—	20 674	4 203
Reserves and fund balances, end of period	**20 674**	**7 851**	**20 674**

Statement XXV (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits	15 138	2 477
Assessed contributions receivable from Member States[c]	10 072	20 469
Inter-fund balances receivable	—	217
Other accounts receivable	32	22
Deferred charges	3	64
Total assets	**25 245**	**23 249**
Liabilities		
Unliquidated obligations - prior periods	1 010	1 565
Accounts payable to Member States	11 032	955
Other accounts payable	129	55
Inter-fund balances payable	5 223	—
Total liabilities	**17 394**	**2 575**
Reserves and fund balances		
Cumulative surplus	7 851	20 674
Total reserves and fund balances	**7 851**	**20 674**
Total liabilities, reserves and fund balances	**25 245**	**23 249**

[a] See note 3 (a). In accordance with General Assembly resolution 47/223 of 16 March 1993, the operations of ONUCA have been incorporated into ONUSAL.

[b] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations.

[c] Includes assessed contributions irrespective of collectability.

[d] Under the terms of General Assembly resolution 50/246 of 17 September 1996, the total assessment on Member States was reduced by $14,694,914.00 representing unencumbered balance for the period ending 30 November 1994.

[e] In accordance with General Assembly resolution 50/246 of 17 September 1996, $257,913.55 was transferred to the Peacekeeping Reserve Fund.

The accompanying notes are an integral part of the financial statements.

Statement XXVI

United Nations Transitional Authority in Cambodia[a b]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 November 1991 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period		
	1 November 1991-30 June 1996	*1 July 1996-30 June 1997*	*1 July 1995-30 June 1996[c]*
Income			
Assessed contributions[d]	1 582 192	—	—
Voluntary contributions	9 493	—	—
Interest income	6 585	359	71
Other miscellaneous income	5 946	37	66
Total income	**1 604 216**	**396**	**137**
Expenditure			
Total expenditure	1 604 693	—	(368)
Excess (shortfall) of income over expenditure	(477)	396	505
Prior period adjustments	(1 173)	(86)	(234)
Net excess (shortfall) of income over expenditure	(1 650)	310	271
Savings on or cancellation of prior period obligations	7 298	6 853	2 171
Reserves and fund balances, beginning of period	—	5 648	3 206
Reserves and fund balances, end of period	**5 648**	**12 811**	**5 648**

Statement XXVI (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits	3 106	7 563
Assessed contributions receivable from Member States[d]	48 308	49 034
Voluntary contributions receivable from Member States[e]	362	362
Inter-fund balances receivable	—	401
Other accounts receivable	465	712
Deferred charges	199	396
Total assets	**52 440**	**58 468**
Liabilities		
Unliquidated obligations	23 156	31 519
Inter-fund balances payable	27	—
Accounts payable to Member States	15 698	19 714
Due to ONUMOZ	—	300
Other accounts payable	190	462
Deferred credits	558	825
Total liabilities	**39 629**	**52 820**
Reserves and fund balances		
Cumulative surplus	12 811	5 648
Total reserves and fund balances	**12 811**	**5 648**
Total liabilities, reserves and fund balances	**52 440**	**58 468**

[a] See note 3 (a).

[b] The Special Account for UNAMIC has been consolidated into the Special Account for UNTAC.

[c] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations.

[d] Includes assessed contributions unpaid irrespective of collectability.

[e] Voluntary contribution from the Netherlands.

The accompanying notes are an integral part of the financial statements.

Statement XXVII

United Nations Military Liaison Team in Cambodia[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 15 November 1993 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period		
	15 November 1993-30 June 1996	*1 July 1996-30 June 1997*	*1 July 1993-30 June 1996[b]*
Income			
Assessed contributions[c]	910	—	—
Interest income	14	18	14
Other miscellaneous income	89	—	(1)
Total income	**1 013**	**18**	**13**
Expenditure			
Total expenditure	**587**	**—**	**—**
Excess (shortfall) of income over expenditure	**426**	**18**	**13**
Prior period adjustments	(1)	(1)	(1)
Net excess (shortfall) of income over expenditure	425	17	12
Savings on or cancellation of prior period obligations	3	—	3
Credits returned to Member States	(375)	—	(375)
Reserves and fund balances, beginning of period	—	53	413
Reserves and fund balances, end of period	**53**	**70**	**53**

Statement XXVII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits	292	354
Assessed contributions receivable from Member States[c]	16	17
Total assets	**308**	**371**
Liabilities		
Unliquidated obligations	2	2
Inter-fund balances payable	11	57
Accounts payable to Member States	224	258
Deferred credits	1	1
Total liabilities	**238**	**318**
Reserves and fund balances		
Cumulative surplus	70	53
Total reserves and fund balances	**70**	**53**
Total liabilities, reserves and fund balances	**308**	**371**

[a] See note 3 (a).

[b] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations.

[c] Includes assessed contributions unpaid irrespective of collectability.

The accompanying notes are an integral part of the financial statements.

Statement XXVIII

United Nations Transition Assistance Group[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 April 1988 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period		
	1 April 1988-30 June 1996	*1 July 1996-30 June 1997*	*1 July 1995-30 June 1996*[b]
Income			
Assessed contributions[c]	416 162	—	—
Voluntary contributions	23 736	—	—
Interest income	37 731	1 040	348
Other miscellaneous income	13 358	3	2
Total income	**490 987**	**1 043**	**350**
Expenditure			
Total expenditure	**374 185**	—	—
Excess (shortfall) of income over expenditure	**116 802**	**1 043**	**350**
Prior period adjustments	(24)	(6)	(20)
Net excess (shortfall) of income over expenditure	116 778	1 037	330
Transfer to the United Nations Peacekeeping Reserve Fund	(49 243)	—	—
Savings on or cancellation of prior period obligations	31 223	793	28 500
Credits returned to Member States	(66 896)	—	—
Reserves and fund balances, beginning of period	—	31 862	3 032
Reserves and fund balances, end of period	**31 862**	**33 692**	**31 862**

Statement XXVIII (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits	20 616	16 551
Assessed contributions receivable from Member States[c]	497	534
Accrued interest receivable	78	59
Due from the United Nations General Fund	—	5
Due from UNOSOM	15 000	18 000
Other accounts receivable	168	168
Deferred charges	5	4
Total assets	**36 364**	**35 321**
Liabilities		
Unliquidated obligations	—	793
Accounts payable to Member States	379	377
Other accounts payable	5	23
Inter-fund balances payable	21	—
Due to the United Nations Peacekeeping Reserve Fund	2 240	2 240
Deferred credits	27	26
Total liabilities	**2 672**	**3 459**
Reserves and fund balances		
Cumulative surplus	33 692	31 862
Total reserves and fund balances	**33 692**	**31 862**
Total liabilities, reserves and fund balances	**36 364**	**35 321**

[a] See note 3 (a).

[b] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations.

[c] Includes assessed contributions unpaid irrespective of collectability.

The accompanying notes are an integral part of the financial statements.

Statement XXIX

United Nations Iran-Iraq Military Observer Group[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 9 August 1988 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period		
	9 August 1988-30 June 1996	*1 July 1996-30 June 1997*	*1 July 1995-30 June 1996[b]*
Income			
Assessed contributions[c]	199 113	—	—
Voluntary contributions	14 715	—	—
Interest income	11 111	202	140
Other miscellaneous income	12 048	—	—
Total income	**236 987**	**202**	**140**
Expenditure			
Total expenditure	**177 895**	—	—
Excess (shortfall) of income over expenditure	59 092	202	140
Prior period adjustments	(10)	(1)	(5)
Net excess (shortfall) of income over expenditure	59 082	201	135
Transfer to the United Nations Peacekeeping Reserve Fund	(18 156)	—	—
Savings on or cancellation of prior period obligations	4 997	—	457
Credits returned to Member States	(43 484)	—	—
Reserves and fund balances, beginning of period	—	2 439	1 847
Reserves and fund balances, end of period	**2 439**	**2 640**	**2 439**

Statement XXIX (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash and term deposits	4 207	3 974
Assessed contributions receivable from Member States[c]	165	198
Other accounts receivable	28	28
Inter-fund balances receivable	682	686
Deferred charges	7	7
Total assets	**5 089**	**4 893**
Liabilities		
Accounts payable to Member States	1 267	1 268
Other accounts payable	279	283
Due to the United Nations Peacekeeping Reserve Fund	903	903
Total liabilities	**2 449**	**2 454**
Reserves and fund balances		
Cumulative surplus	2 640	2 439
Total reserves and fund balances	**2 640**	**2 439**
Total liabilities, reserves and fund balances	**5 089**	**4 893**

[a] See note 3 (a).

[b] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations.

[c] Includes assessed contributions unpaid irrespective of collectability.

The accompanying notes are an integral part of the financial statements.

Statement XXX

Ad hoc account for the United Nations Operation in the Congo

Statement of income and expenditure and changes in reserves and fund balances for the period from 14 July 1960 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period		
	1960-30 June 1996	*1 July 1996-30 June 1997*	*1 July 1995-30 June 1996[a]*
Income			
Assessed contributions[b]	241 549	—	—
Voluntary contributions	36 193	—	—
Proceeds from the sale of United Nations bonds	110 726	—	—
Investment income	—	48	—
Miscellaneous savings in liquidating obligations and adjustments	45 415	173[c]	—
Total income	**433 883**	**221**	**—**
Expenditure			
Total expenditure	**397 437**	**—**	**(27)**
Net excess (shortfall) of income over expenditure	**36 446**	**221**	**27**
Reserves and fund balances, beginning of period	—	36 446	36 419
Reserves and fund balances, end of period	**36 446**	**36 667**	**36 446**

Statement XXX (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Cash	1 549	—
Assessed contributions unpaid[b] (schedule 30.1)	73 892	73 892
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	6 687	6 687
Excess of authorized expenditures over assessments and applied voluntary contributions[d]	1 973	1 973
Other receivables	3	1 504
Total assets	**84 104**	**84 056**
Liabilities		
Accounts payable to Member States	7 694	7 867
Member States' credits for staff assessment income not required to meet the cost of income tax refunds (non-United States share)	855	855
Special account for voluntary contributions to finance unassessed appropriations – to the credit of contributing Member States	1 560	1 560
Due to the United Nations Special Account	1 397	1 397
Due to the United Nations bond account	35 931	35 931
Total liabilities	**47 437**	**47 610**
Reserves and fund balances		
Cumulative surplus	36 667	36 446
Total reserves and fund balances	**36 667**	**36 446**
Total liabilities, reserves and fund balances	**84 104**	**84 056**

[a] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations.

[b] Includes assessed contributions unpaid irrespective of collectability.

[c] Represents gain on exchange from revaluation of accounts payable expressed in local currency.

[d] For 1961 $268,455; for the second half of 1963 $1,118,712 and for the first half of 1964 $585,899.

The accompanying notes are an integral part of the financial statements.

Schedule 30.1

Ad hoc account for the United Nations Operation in the Congo

Statement of assessed contributions unpaid as at 30 June 1997

(United States dollars)

		Unpaid as at 30 June 1996	*Collections 1 July 1996-30 June 1997*	*Unpaid as at 30 June 1997*
A	Member States with remaining arrears			
	Afghanistan	37 603	—	37 603
	Benin	6 994	—	6 994
	Bolivia	34 833	—	34 833
	Brazil	248 838	—	248 838
	Burkina Faso	14 145	—	14 145
	Central African Republic	6 589	—	6 589
	Chad	9 832	—	9 832
	Congo	9 938	—	9 938
	Ecuador	4 120	—	4 120
	Egypt	48 387	—	48 387
	Guatemala	38 209	—	38 209
	Guinea	9 938	—	9 938
	Iraq	22 362	—	22 362
	Lebanon	12 108	—	12 108
	Mali	24 259	—	24 259
	Paraguay	24 229	—	24 229
	Senegal	20 418	—	20 418
	Somalia	17 445	—	17 445
	Sudan	5 860	—	5 860
	Yugoslavia	333 269	—	333 269
	Subtotal	**929 376**	**—**	**929 376**
B	Member States that previously had made no payments			
	Burundi	10 471	—	10 471
	Chile	224 847	—	224 847
	Dominican Republic	54 503	—	54 503
	Haiti	33 916	—	33 916
	Mauritania	17 215	—	17 215
	Mexico	786 193	—	786 193
	Nicaragua	33 916	—	33 916
	Panama	33 916	—	33 916
	Peru	89 183	—	89 183
	Portugal	201 673	—	201 673
	Rwanda	10 471	—	10 471
	Saudi Arabia	69 487	—	69 487
	Spain	985 159	—	985 159

		Unpaid as at 30 June 1996	*Collections 1 July 1996-30 June 1997*	*Unpaid as at 30 June 1997*
	Syrian Arab Republic	20 379	—	20 379
	Togo	25 324	—	25 324
	Uganda	10 471	—	10 471
	Uruguay	97 662	—	97 662
	Yemen	43 602	—	43 602
	Subtotal	**2 748 388**	**—**	**2 748 388**
C	**Member States that have indicated they will not contribute**			
	Albania	43 602	—	43 602
	Belarus	1 357 881	—	1 357 881
	Bulgaria	190 746	—	190 746
	Cuba	260 259	—	260 259
	Czech Republic	1 379 704	—	1 379 704
	France	17 031 152	—	17 031 152
	Hungary	995 024	—	995 024
	Jordan	43 602	—	43 602
	Mongolia	17 215	—	17 215
	Poland	2 466 010	—	2 466 010
	Romania	641 015	—	641 015
	Russian Federation	39 223 085	—	39 223 085
	Slovakia	1 379 704	—	1 379 704
	Ukraine	5 185 697	—	5 185 697
	Subtotal	**70 214 696**	**—**	**70 214 696**
	Total	**73 892 460**	**—**	**73 892 460**

Statement XXXI

Special Account for the United Nations Emergency Force (1956)

Statement of income and expenditure and changes in reserves and fund balances for the period from 5 November 1956 to 30 June 1997 as at 30 June 1997

(Thousands of United States dollars)

	Period		
	1956-30 June 1996	*1 July 1996-30 June 1997*	*1 July 1995-30 June 1996[a]*
Income			
Assessed contributions[b]	166 375	—	—
Voluntary contributions	28 086	—	—
Proceeds from the sale of United Nations bonds	19 207	—	—
Appropriated from United Nations Special Account	3 911	—	—
Miscellaneous savings in liquidating obligations and adjustments	4 390	1 395[c]	—
Total income	**221 969**	**1 395**	—
Expenditure			
Total expenditure	**215 540**	—	**(491)**
Net excess (shortfall) of income over expenditure	**6 429**	**1 395**	**491**
Reserves and fund balances, beginning of period	—	6 429	5 938
Reserves and fund balances, end of period	**6 429**	**7 824**	**6 429**

Statement XXXI (concluded)

Statement of assets, liabilities, reserves and fund balances as at 30 June 1997

(Thousands of United States dollars)

	1997	*1996*
Assets		
Assessed contributions unpaid[b] (schedule 31.1)	42 708	42 708
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	5 275	5 275
Excess of authorized expenditures over assessments and applied contributions	876	876
Total assets	**48 859**	**48 859**
Liabilities		
Accounts payable to Member States	19 492	20 887
Member States' credits for staff assessment income not required to meet the cost of income tax refunds (non-United States share)	465	465
Special account for voluntary contributions to finance unassessed appropriations – to the credit of contributing Member States	614	614
Assessed on economically developed countries to meet reserve requirements[d]	10 415	10 415
Due to the United Nations Special Account	1 932	1 932
Due to the United Nations bond account	8 117	8 117
Total liabilities	41 035	42 430
Reserves and fund balances		
Cumulative surplus	7 824	6 429
Total reserves and fund balances	**7 824**	**6 429**
Total liabilities, reserves and fund balances	**48 859**	**48 859**

[a] The comparative column reflects the previous 12 months, owing to the change in the fiscal year for peacekeeping operations.

[b] Includes assessed contributions unpaid irrespective of collectability.

[c] Represents gain on exchange from revaluation of accounts payable expressed in local currency.

[d] For 1965 $3,550,000 pursuant to General Assembly resolution 2115 (XX), sect. II. For 1966 $3,550,000, pursuant to resolution 2115 (XX), sect. III. For 1967 $3,315,000, pursuant to resolution 2194 B (XXI).

The accompanying notes are an integral part of the financial statements.

Schedule 31.1

Special Account for the United Nations Emergency Force (1956)

Statement of assessed contributions unpaid as at 30 June 1997

(United States dollars)

	Unpaid as at 30 June 1996	*Collections 1 July 1996-30 June 1997*	*Unpaid as at 30 June 1997*
A. Member States with remaining arrears			
Afghanistan	29 499	—	29 499
Algeria	8 932	—	8 932
Benin	5 530	—	5 530
Bolivia	41 905	—	41 905
Cambodia	1 689	—	1 689
Cameroon	1 689	—	1 689
Central African Republic	2 256	—	2 256
Chad	8 385	—	8 385
Chile	165 903	—	165 903
Congo	9 249	—	9 249
Côte d'Ivoire	1 689	—	1 689
Dominican Republic	22 898	—	22 898
Ecuador	10 129	—	10 129
El Salvador	7 411	—	7 411
Guinea	19 410	—	19 410
Haiti	25 661	—	25 661
Iraq	100 407	—	100 407
Lebanon	19 850	—	19 850
Libyan Arab Jamahiriya	1 689	—	1 689
Mali	5 469	—	5 469
Mexico	679 491	—	679 491
Niger	1 906	—	1 906
Panama	15 648	—	15 648
Paraguay	31 661	—	31 661
Peru	77 441	—	77 441
Philippines	15 632	—	15 632
Senegal	9 814	—	9 814
Sierra Leone	2 469	—	2 469
Somalia	11 191	—	11 191
South Africa	15 485	—	15 485
Thailand	9 026	—	9 026
Uganda	9 589	—	9 589
Uruguay	54 388	—	54 388

	Unpaid as at 30 June 1996	*Collections 1 July 1996-30 June 1997*	*Unpaid as at 30 June 1997*
Venezuela	32 298	—	32 298
Yugoslavia	7 598	—	7 598
Subtotal	**1 463 287**	**—**	**1 463 287**
B. Member States that have made no payments			
Burkina Faso	19 936	—	19 936
Burundi	11 278	—	11 278
Egypt	351 946	—	351 946
Rwanda	11 278	—	11 278
Spain	1 089 981	—	1 089 981
Sudan	89 332	—	89 332
Syrian Arab Republic	46 654	—	46 654
Togo	16 174	—	16 174
Yemen	45 299	—	45 299
Subtotal	**1 681 878**	**—**	**1 681 878**
C. Member States with unpaid balances representing an additional 25 per cent assessment for the reserve requirement			
Belgium	144 583	—	144 583
France	765 655	—	765 655
South Africa	65 377	—	65 377
Subtotal	**975 615**	**—**	**975 615**
D. Member States that have indicated they will not contribute			
Albania	45 299	—	45 299
Belarus	911 964	—	911 964
Bulgaria	181 155	—	181 155
Cuba	249 811	—	249 811
Czech Republic	907 423	—	907 423
Hungary	898 298	—	898 298
Jordan	45 299	—	45 299
Mongolia	12 387	—	12 387
Poland	2 528 364	—	2 528 364
Romania	682 212	—	682 212
Russian Federation	27 665 631	—	27 665 631
Saudi Arabia	74 890	—	74 890
Slovakia	907 422	—	907 422
Ukraine	3 476 580	—	3 476 580
Subtotal	**38 586 735**	**—**	**38 586 735**
Total	**42 707 515**	**—**	**42 707 515**

Notes to the financial statements for the 12-month period from 1 July 1996 to 30 June 1997

Note 1. The United Nations and its activities

(a) The Charter of the United Nations was signed on 26 June 1945 and came into force on 24 October 1945. The Organization's primary objectives, to be implemented through its five major organs, were as follows:

(i) The maintenance of international peace and security,

(ii) The promotion of international economic and social progress and development;

(iii) Universal observance of human rights;

(iv) The administration of international justice and law;

(v) The development of self-government for Trust Territories.

(b) The General Assembly focuses on a wide range of political, economic and social issues as well as the financial and administrative aspects of the Organization;

(c) Under the direction of the Security Council, the Organization has been involved in various aspects of peacekeeping and peacemaking, including efforts towards resolving conflicts, restoring democracy, promoting disarmament, providing electoral assistance and facilitating post-conflict peace-building;

(d) The Economic and Social Council plays a particular role in economic and social development, including a major oversight role in other United Nations organizations' efforts to address international economic, social and health problems;

(e) The International Court of Justice has jurisdiction over disputes between Member States brought before it for advisory opinions or binding resolutions;

(f) The Trusteeship Council completed its primary functions in 1994 with the termination of the Trusteeship Agreement for the last United Nations Trust Territory.

Note 2. Summary of significant accounting policies

The following are the significant accounting policies of the United Nations:

(a) The United Nations accounts are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the Regulations and administrative instructions issued by the Under-Secretary-General for Administration and Management or the Controller. They also take fully into account the common accounting standards for the United Nations system, as adopted by the Administrative Committee on Coordination. The General Assembly took note of these standards in its resolution 48/216 C of 23 December 1993. The United Nations follows International Accounting Standard 1 on the disclosure of accounting policies, as modified and adopted by the Consultative Committee on Administrative Questions at its fifty-fourth session, as shown below:

(i) Going concern, consistency and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons;

(ii) Prudence, substance over form and materiality should govern the selection and application of accounting policies;

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies that have been used;

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place;

(v) Financial statements should show corresponding figures for the preceding period;

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified;

(b) The United Nations accounts are maintained on a "fund accounting" basis. Separate funds for general or special purposes may be established by the General Assembly, the Security Council or the Secretary-General. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing, double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature;

(c) In accordance with the terms of General Assembly resolution 49/233 A of 23 December 1994, the financial period for peacekeeping operations has been changed to a fiscal year period from 1 July to 30 June. The financial period of the Organization for all other funds is a biennium and consists of two consecutive calendar years;

(d) Income, expenditure, assets and liabilities are recognized on the accrual basis of accounting;

(e) The accounts of the Organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transaction at rates of exchange established by the Controller. In respect of such currencies, the financial statements, prepared at such intervals as may be prescribed by the Controller under delegation of authority from the Under-Secretary-General for Administration and Management, shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements. In the event that the application of actual exchange rates at the date of the statements would provide a valuation significantly different from the application of United Nations rates of exchange for the last month of the financial period, a footnote will be presented quantifying the difference;

(f) The United Nations financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services;

(g) The United Nations financial statements are presented in accordance with the ongoing recommendations of the Consultative Committee on Administrative Questions (Financial and Budgetary Questions) Working Party on Financial Statements, which has established United Nations accounting standards. As per requirements of those standards, statement I reflects income and expenditures and changes in reserves and fund balances for all peacekeeping operations; statement II reflects assets, liabilities and reserves and fund balances for all peacekeeping operations; and statement III reflects cash flow for all peacekeeping operations;

(h) Income

(i) Amounts necessary to finance the activities of the United Nations regular budget peacekeeping operations, international tribunals and the Working Capital Fund are

assessed on Member States according to the scale of assessments determined by the General Assembly;

(ii) To comply with the new uniform financial statement formats, the basis for reporting income received from Member States has changed in some instances from the basis used previously. Formerly, income from Member States for the regular budget and some assessed peacekeeping missions was recognized whenever it was appropriated by the General Assembly. Income is now recognized for financial statement purposes only when an assessment to Member States has been authorized by the Assembly. Neither appropriations nor spending authorities are recognized as income except to the extent that a matching assessment on Member States has been approved;

(iii) Amounts assessed on non-member States, which agree to pay reimbursement of costs for their participation in United Nations treaties, organs and conferences, are credited to miscellaneous income;

(iv) Voluntary contributions from Member States or other donors are recorded as income on the basis of a written commitment to pay monetary contributions at specified times within the current financial period. In accordance with General Assembly resolution 44/192 A of 21 December 1989, voluntary contributions made in cash or in the form of services and supplies that are acceptable to the Secretary-General are credited to income in respect of peacekeeping accounts;

(v) Allocations from other funds represent monies appropriated or designated from one fund for the transfer to and disbursement from another fund;

(vi) Income for services rendered includes reimbursements for salaries of staff members and other costs that are attributable to providing technical and administrative support to other organizations;

(vii) Interest income includes all interest and related investment income earned on invested funds, various bank accounts and time deposits;

(viii) Miscellaneous income includes income from rental of premises, sale of used or surplus property, refunds of expenditures charged to prior periods, income resulting from net gains resulting from currency translations, settlements of insurance claims, monies accepted for which no purpose was specified and other sundry income;

(i) Assets

(i) Cash and term deposits comprise funds on deposit in interest-bearing bank accounts, certificates of deposit and call accounts;

(ii) The balances of unpaid assessed contributions due from Member States are reported irrespective of collectability;

(iii) Deferred charges comprise expenditure items that are not properly chargeable in the current financial period and will be charged as expenditure in a subsequent period. Those expenditure items include commitments approved by the Controller for future financial periods in accordance with financial rule 110.6. Such commitments are normally restricted to administrative requirements of a continuing nature and to contracts or legal obligations where long lead times are required for delivery;

(iv) For balance sheet statement purposes only, those portions of education grant advances which are assumed to pertain to the scholastic years completed as at the date of the financial statement are shown as deferred charges. The full amounts of the advances are maintained as accounts receivable from staff members until the required

proofs of entitlement are produced, at which time the budgetary accounts are charged and the advances settled;

(v) Maintenance and repairs of capital assets are charged against the appropriate budgetary accounts. Furniture, equipment, other non-expendable property and leasehold improvements are not included in the assets of the organization. Acquisitions are charged against budgetary accounts in the year of purchase. The value of non-expendable property is disclosed in notes to the financial statements;

(j) Liabilities and reserves and fund balances

(i) To comply with the new uniform financial statement formats, the classification of operating reserves and other types of reserves has been changed from that employed previously. Formerly, all such reserves were considered to be liabilities of the Organization and were included in the liability totals shown on the financial statements. Reserves are now considered to be one component of a new category encompassing both reserves and fund balances and they are accordingly included in the totals for "Reserves and fund balances" shown on the financial statements;

(ii) Commitments of the Organization relating to prior, current and future financial periods are shown as unliquidated obligations. Unliquidated obligations relating to peacekeeping operations owed to Member States may normally be retained for a period of five years beyond the end of a mandate period;

(iii) Unliquidated obligations for future years are reported both as deferred charges and as unliquidated obligations.

Note 3. Special accounting provisions for peacekeeping operations

(a) All of the accounts for the peacekeeping operations have been maintained in accordance with the provisions of the Financial Regulations and Rules of the United Nations with due regard to the following:

(i) Financial regulation 2.1

With effect from 1 July 1996, the General Assembly has approved a new financial period for peacekeeping operations with special accounts to be a one-year period, from 1 July to 30 June.

(ii) Article IV of the financial regulations

Special arrangements have been made by the General Assembly relating to unliquidated obligations for certain peacekeeping operations. Paragraph 2 of its resolution 33/13 F of 14 December 1978 reads as follows:

> "*Approves* the following special arrangements for the United Nations Emergency Force and the United Nations Disengagement Observer Force in regard to the application of article IV of the United Nations Financial Regulations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Forces shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4:
>
> "(a) At the end of the 12-month period provided for in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received, or which are covered by established reimbursement rates, shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;

"(b) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments for which required claims have not yet been received, shall remain valid for an additional period of four years following the end of the 12-month period provided in regulation 4.3; claims received during this four-year period shall be treated as provided for under subparagraph (a) above, if appropriate; at the end of the additional four-year period any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor will be surrendered."

Similar provisions have been accorded to other missions as follows:

Mission	*Resolution*	*Date*
UNIFIL	34/9 C	17 December 1979
UNIIMOG	45/245	31 December 1990
UNTAG	45/265	17 May 1991
UNIKOM	47/208 B	14 September 1993
UNPROFOR	47/210 B	14 September 1993
ONUSAL	47/234	14 September 1993
UNAVEM	49/227	23 December 1994
MINURSO	49/466 (decision)	23 December 1994
UNOMIG	49/231	12 July 1995
UNOMIL	50/210	23 December 1995
UNMIH	50/90 B	7 June 1996
UNAMIR	50/211 B	7 June 1996
UNFICYP	50/236	7 June 1996
UNSMIH	51/15 B	13 June 1997
UNMIBH	51/152 B	13 June 1997
UNTAES	51/153 B	13 June 1997
UNPREDEP	51/154 B	13 June 1997
ONUMOZ[a]		

[a] Concurrence of the Advisory Committee by letter dated 16 July 1997.

(iii) Financial regulations 11.1 and 11.4

The accounts kept by the special financial year mentioned above are formally reported and audited on a yearly basis in accordance with financial regulations 11.1 and 11.4;

(iv) Voluntary contributions

In accordance with General Assembly resolution 44/192 A, voluntary contributions made as outright grants, both in cash and in the form of services and supplies acceptable to the Secretary-General, shall be considered income to be credited to the special account for each peacekeeping operation except UNIFIL. Contributions in cash made available to the Secretary-General on a voluntary basis as advances shall not be considered as income in determining the total amount to be assessed on Member States; unless otherwise specified by the donor, such contributions shall be deposited in suspense accounts.

In resolution 44/192 A, the General Assembly took note of certain proposals on technical guidelines relating to the treatment and valuation of voluntary contributions in the form of supplies and services. Those guidelines include the provision that where a voluntary contribution in kind is made as a grant in respect of supplies and services and for which there is no budgetary provision, no accounting entry will be made but the amount of the contribution will be reflected in a footnote to the financial statements. Where such contributions are made in respect of supplies and services included in the budget, they will be recorded as income under the heading "Voluntary contributions" at the level at which the supplies and services have been budgeted; they will be recorded in the accounts only at the time of delivery of supplies or commencement of services;

(b) UNFICYP accounts

(i) Prior to 16 June 1993, the Secretary-General was not authorized to utilize any funds other than the voluntary contributions pledged by Governments for the financing of UNFICYP. In accordance with financial rule 106.1, no commitments, obligations or disbursements against any funds could be incurred without the written authorization of the Controller or his authorized delegate. Such authorizations take the form of allotments, which could be issued for the period prior to 16 June 1993 only after sufficient contributions had been received to meet the requirements for financial obligations. UNFICYP allotments and the recording of obligations for the period prior to 16 June 1993 are limited to amounts that are within the total of pledged contributions. As a consequence, the full amount of UNFICYP obligations that will be payable for the period prior to 16 June 1993 has not been recorded, in particular in respect of reimbursements for extra costs in connection with pay and allowances of contingents and for extra costs in connection with contingent-owned equipment. The amount of such unrecorded obligations is reflected in a footnote to the appropriate financial statements;

(ii) The General Assembly decided by resolution 47/236 of 14 September 1993 that beginning 16 June 1993 the costs of UNFICYP should be treated as expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations. Mandate periods from 16 June 1993 to 30 June 1996 have been established, for which appropriations and assessments have been raised on the Member States in accordance with relevant General Assembly resolutions;

(c) Peacekeeping Reserve Fund. By its resolution 47/217 of 23 December 1992, the General Assembly established the United Nations Peacekeeping Reserve Fund as a cash-flow mechanism to ensure the rapid response of the Organization to the needs of peacekeeping operations. The level of the Peacekeeping Reserve Fund was established at $150 million. In accordance with paragraph (f) of the resolution, $49,242,762 was allocated from unencumbered balances in the Special Account of UNTAG, $18,156,200 from unencumbered balances in the Special Account of UNIIMOG and $82,601,038 from authorized retained savings in the United Nations General Fund.

Note 4. Explanatory notes on assessed contributions receivable

Assessed contributions receivable, as shown in the accounts for the period ended 30 June 1997, have been recorded in accordance with the Financial Regulations and Rules of the United Nations and the relevant resolutions of the General Assembly. With reference to the amounts shown as unpaid, certain Member States have indicated that they do not intend to pay some of their assessed contributions or that such contributions will be paid only under certain conditions. With regard to the foregoing, a number of Member States have requested that attention be drawn to their positions (as stated by their delegations at successive sessions of the General Assembly), in particular with respect of the following:

(a) To the extent that the amounts relate to the expenditures under the United Nations Emergency Force (1956) Special Account and the ad hoc account for the United Nations Operation in the Congo, which, in their view, were illegal, they do not consider themselves bound, under the provisions of Article 17 of the Charter of the United Nations, to participate in paying for those expenditures;

(b) Certain Member States have stated that they do not intend to participate in the financing of UNEF (1973), UNDOF and UNIFIL; other States have stated that they have excluded from their contributions to UNEF their shares of the expenses which they attribute to the additional functions resulting from the agreement of 4 September 1975 between Egypt and Israel.

As a result of the positions taken by some Member States as outlined above, certain Member States have not participated in the financing of UNEF (1973) and of UNDOF in an estimated amount of $5.1 million, which covers UNEF (1973) until its liquidation in 1979 and UNDOF through 30 June 1997. That amount excludes $36 million in unpaid assessed contributions by China for the period from 25 October 1971 to 31 December 1981, which were transferred to a special account pursuant to General Assembly resolution 36/116 A of 10 December 1981.

Withholdings by certain Member States from payments for the financing of UNIFIL are estimated to be $111 million. That estimate, which is based on the apportioned shares of the States concerned from the inception of UNIFIL on 19 March 1978 to 30 June 1997, excludes $19.6 million in unpaid assessed contributions by China for the period from 25 October 1971 to 31 December 1981, which were transferred to a special account pursuant to General Assembly resolution 36/116 A.

The assessed contributions receivable shown in statements XXX and XXXI exclude $6.7 and $5.3 million, respectively, in unpaid assessed contributions to ONUC and UNEF by China for the period ending 24 October 1971. Following the adoption by the General Assembly of resolution 2758 (XXVI), entitled "Restoration of the lawful rights of the People's Republic of China in the United Nations", on 25 October 1971, that amount was transferred to a special account pursuant to General Assembly resolution 3049 C (XXVII) of 19 December 1972.

Note 5. Peacekeeping special account fund summaries: income and expenditure and changes in reserves and fund balances (statement I); assets, liabilities and reserves and fund balances (statement II); and cash flow (statement III)

(a) Statements I, II and III contain financial results for all United Nations peacekeeping funds, which are totalled into three groups of related funds and consolidated into a grand total reflecting all individual peacekeeping accounts of the Organization. This consolidated presentation should not be interpreted to mean that any of the individual funds can be used for any other purpose than that for which it is authorized:

The financial results of peacekeeping operations are summarized in statements I and II, representing all active peacekeeping missions (statements IV-XIX); the Peacekeeping Reserve Fund (statement XX); the special account for programme support costs of peacekeeping operations (statement XXI); the United Nations Logistics Base, Brindisi (statement XXII); and completed peacekeeping missions (statements XXIII-XXXI);

(b) To comply with the new uniform financial statement formats, statement I includes two calculations of the excess (shortfall) of income over expenditure. The first calculation is based on income and expenditure for only the current period in the biennium. The second calculation shown is a net one, which includes any prior period adjustments to income or expenditure;

(c) The inclusion of the changes during the financial period shown in "Reserves and fund balances" as part of the statement of income and expenditure represents a major change in presentation to comply with the new financial statement formats. Formerly such changes had been included in the fund balance section of the statement of assets and liabilities;

(d) The cash flow summary statement was presented in prior financial reports for peacekeeping operations in a different format, as an annex to the financial statements. The current format, which covers only the peacekeeping special accounts, is based on the "indirect method" of cash flow statements covered by International Accounting Standard Number 7.

Note 6. United Nations Emergency Force (1973) and United Nations Disengagement Observer Force (statement V)

On a number of occasions the General Assembly has authorized the temporary suspension of financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 in order to allow UNEF/UNDOF to retain certain amounts of surplus that otherwise would have been returned to Member States. Under the terms of resolution 50/83 of 15 December 1995, those authorized retained surpluses were reduced proportionately by a total of $15.3 million to offset in part the waiver of South Africa's unpaid contributions to various peacekeeping operations for the period from 30 September 1974 to 23 June 1994. The total authorized retained surplus is $49,609,273 as at 30 June 1997.

Note 7. United Nations Interim Force in Lebanon (statement VI)

On a number of occasions the General Assembly has authorized the temporary suspension of financial regulations 5.2 (b), 5.2 (d), 4.3 and 4.4 in order to allow UNIFIL to retain certain amounts of surplus, that otherwise would have been returned to Member States. Under the terms of resolution 50/83 of 15 December 1995, those authorized retained surpluses were reduced proportionately by a total of $25.6 million to offset in part the waiver of South Africa's unpaid contributions to various peacekeeping operations for the period from 30 September 1974 to 23 June 1994. The total authorized retained surplus is $82,877,948.51 as at 30 June 1997.

Note 8. United Nations Mission in Rwanda

Certain expenditures for the prior financial period were not included in the accounts as at 30 June 1996. Those expenditures, which have been offset by liquidations of prior period obligations, have been shown in accounts as at 30 June 1997 as prior period adjustments to net excess (shortfalls) of income over expenditures. The total of the additional prior period expenditures was $8,913,000, as follows:

	Thousands of United States dollars
Military contingents	1 689
Civilian personnel - salaries and allowances	2 006
Rental and maintenance of premises	56
Transport operations	500
Air operations	549
Communications	286
Miscellaneous equipment	52
Supplies and services	186
Freight	3 074
Loss on exchange	515
Total	**8 913**

Note 9. The cash and term deposits figures shown in statement II represent the total of all cash balances, including funds held in non-convertible currencies. The following figures show the United States dollar equivalent of the non-convertible currencies held as at 30 June 1997:

Currency	*United States dollar equivalent*
Syrian pound	67 674.21
Angolan kwanza	36.40
Moroccan dirham	26 124.67
Rwanda franc	6 013.79
Russian rouble	12 700.00
Total	**112 549.07**

Note 10. Status of contributions as at 30 June 1997

(a) Contributions receivable from Member States as at 30 June 1997 are shown in most peacekeeping financial statements only in total. Detailed information for each of the separate peacekeeping operations on assessments and collections as at 30 June 1997 and on all outstanding balances due for each Member State may be found in the report entitled "Status of contributions as at 30 June 1997" (ST/ADM/SER.B/512);

(b) The status of contributions report for 30 June 1997 is printed too early in July 1997 to reflect any assessments approved by the General Assembly in late June 1997. However, the financial statements in all cases do include such late June 1997 assessments as income and the new amounts due become part of the outstanding contributions from Member States shown as at 30 June 1997. As a result, in some cases the amounts shown as contributions outstanding from Member States as at 30 June 1997 in the financial statements may be higher than the corresponding amounts shown in the status of contributions report as at 30 June 1997. In these instances, the late June 1997 assessments are reflected in the end of July 1997 status of contributions report.

Note 11. Non-expendable equipment

The following table shows the non-expendable equipment, at cost, expressed in millions of United States dollars, at peacekeeping missions, according to the cumulative inventory records of the United Nations as at 30 June 1997. In accordance with United Nations accounting policies, non-expendable equipment is not included in the fixed assets of the Organization but is charged against the current appropriations when acquired:

	Amount in millions of United States dollars
UNFICYP	5.1
UNDOF	23.1
UNIFIL	87.1
UNIKOM	38.0
MINURSO	18.2
UNPF[a]	18.3
UNTAES	67.1
UNPREDEP	16.6
UNMIBH	44.7
UNOMIG	5.3
UNMOT	0.5
UNAVEM	66.7
UNAMIR	—
UNOMIL	8.9
UNSMIH/UNMIH	23.3
MINUGUA	7.6
United Nations Logistics Base, Brindisi	53.5
Total	**484.0**

[a] Some $105.7 million worth of inventory has been transferred to various missions from UNPF and has not been recorded in the recipient missions' inventory report as it was in transit as at 30 June 1997.

Annex I

Peacekeeping operations funded by the regular budget

Status of appropriations by programme and major object of expenditure for the 18-month period of the biennium 1996-1997 ended 30 June 1997

(Thousands of United States dollars)

Programme major object of expenditure	*Revised appropriation*	*Salaries and common costs*	*Travel*	*Contractual services*	*Operating expenses and supplies*	*Acquisitions and new premises*	*All other expenses*	*Total expenditures*	*Balance*
Part II, section 3, Peacekeeping operations and special missions									
Executive direction and management	7 496.7	3 704.7	93.7	1.6	1 011.2	26.2	—	4 837.4	2 659.3
MINUGUA	32 880.3	24 454.5	621.5	195.8	5 684.5	127.5	2 983.6	34 067.4	(1 187.1)
UNTSO	47 419.3	19 750.4	2 106.8	—	1 897.0	878.7	5 139.3	29 772.2	17 647.1
UNMOGIP	12 874.9	4 621.7	745.2	—	1 521.3	168.1	744.7	7 801.0	5 073.9
Office of the Secretary-General in Afghanistan	5 124.6	1 077.0	62.1	—	951.0	75.9	117.0	2 283.0	2 841.6
MICIVIH	9 770.8	5 581.8	42.3	237.2	642.2	0.8	—	6 504.3	3 266.5
Mission to Burundi	1 841.5	1 455.8	114.1	—	441.4	14.7	46.0	2 072.0	(230.5)
Field operations support	4 189.6	2 924.8	—	—	57.7	—	—	2 982.5	1 207.1
Other special missions	13 907.6	6 864.5	826.6	0.1	1 326.4	68.6	345.9	9 432.1	4 475.5
Early separation	—	249.7	—	—	—	—	—	249.7	(249.7)
Total, section 3	**135 505.3**	**70 684.9**	**4 612.3**	**434.7**	**13 532.7**	**1 360.5**	**9 376.5**	**100 001.6**	**35 503.7**

Annex II

Activities related to peacekeeping operations funded by trust funds

Schedule of income and expenditure and reserves and fund balances for the 18-month period of the biennium 1996-1997 ending 30 June 1997

(Thousands of United States dollars)

Trust fund	*Reserves and fund balances, beginning of period*	*Income*	*Expenditure*[a]	*Reserves and fund balances, end of period*
Trust Fund for Iraq-Kuwait Border Issues	696	64	—	760
Trust Fund for the Restoration of Essential Services in Sarajevo	13 541	11 016	14 398	10 159
Trust Fund for the Implementation of the Cotonou Accord on Liberia	5 464	1 414	2 676	4 202
Trust Fund to support the implementation of the Agreement on a Temporary Ceasefire and the Cessation of Other Hostile Acts on the Tajik-Afghan Border and within the Country for the Duration of the Talks	47	56	67	36
Trust Fund for Electoral Assistance to Haiti	8 146	1 827	9 431	542
Trust Fund for Negotiations to find a Comprehensive Settlement of the Georgian/Abkhaz Conflict	707	65	—	772
Trust Fund for the Rapidly Deployable Mission Headquarters	—	474	—	474
Trust Fund for Economic Revitalization and Restoration of Essential Services in Eastern Slavonia	—	2 268	633	1 635
Voluntary Fund for the Cambodian Peace Process	2 981	261	2	3 240
Trust Fund for the Activities of the International Support and Verification Commission	3 047	284	—	3 331
Cambodia Trust Fund	1 576	100	—	1 676
Trust Fund for Somalia – Unified Command	7 750	1 897	—	9 647
Trust Fund in support of the implementation of the Agreement on a Ceasefire and Separation of Forces, signed in Moscow on 14 May 1994	5	403	328	80
Trust Fund to Provide Goods and Services to the International Police Monitoring Programme and other Specifically Designated Purposes in Haiti	2 787	1 051	2 169	1 669
United Nations Trust Fund for Demining Activities in Angola	—	393	—	393
Trust Fund for the Police Assistance Programme in Bosnia and Herzegovina	—	2 915	48	2 867
Trust Fund for Confidence-Building Measures in Eastern Slavonia	—	134	88	46
Trust Fund for Enhancement of UNSMIH Capacity	—	28 778	23 058	5 720
Trust Fund in Support of United Nations Peacemaking and Peacekeeping Activities	24 766	14 892	68	39 590
Trust Fund for the Commission on the Truth for El Salvador	198	19	—	217
Trust Fund for Activities related to Administrative and Budgetary Aspects of Peacekeeping Operations	46	116	—	162
Trust Fund for Assistance to the Office of the Special Representative of the Secretary-General for the Former Yugoslavia	1 176	316	862	630
Trust Fund for Demining Activities in UNPROFOR	3 302	144	2 608	838
Trust Fund for the Lessons Learned Mechanism	101	948	575	474

Trust fund	*Reserves and fund balances, beginning of period*	*Income*	*Expenditure*[a]	*Reserves and fund balances, end of period*
Trust Fund for the Medical Conference in Support of Peacekeeping Operations	177	12	122	67
Trust Fund to Support the Activities of UNDOF	—	236	93	143
Trust Fund for Assistance to Military Officers on Loan from Governments in Support of Peacekeeping	—	193	158	35
Trust Fund for Improving Preparedness for Conflict Prevention and Peacekeeping in Africa	—	10	(200)	210
Total	**76 513**	**70 286**	**57 184**	**89 615**

[a] Includes expenditure, adjustments for prior periods, transfers to and from reserves for allocation, refunds to donors and transfers to other funds.

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